

2012 LOCAL GOVERNMENT

FINANCE REPORT

FISCAL YEARS 2005-06 To 2011-12

NOVEMBER 2013

OFFICE OF RESEARCH & STATISTICS
SOUTH CAROLINA BUDGET & CONTROL BOARD

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OFFICE OF RESEARCH & STATISTICS
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Information

****Prior years have been updated based on corrections and new data.****

Sources:

School District Data	Statement of Revenues and Expenditures, SC Department of Education
County Data	Each SC county annually submits a form to the Office of Research & Statistics, SC Budget & Control Board. Data from the Department of Revenue's annual "Local Government Report" is also used beginning in FY 98.
City Data	Each SC municipality annually submits a form to the Office of Research & Statistics, SC Budget & Control Board.

Fiscal Year Timing:

School District Fiscal Year	Fiscal Year ended on June 30 of each year
Counties Fiscal Year	Fiscal Year ended on June 30 of each year
Cities Fiscal Year	Fiscal Year ended on or before June 30 of each year

Definitions:

FY	Fiscal Year
N/A	Data was unavailable at time of release

Miscellaneous:

County and city data are due to the Office of Research and Statistics, SC Budget & Control Board by January 15th annually, per SC Code of Laws § 6-1-50.

Homestead Exemption (Tier 2) figures previously reported according to Department of Revenue reports have been revised to show revenues as reported on forms.

The decline in revenue share from Fees, Charges, etc. is partially attributable to a difference in reporting in FY 2012. In prior years, some counties and cities reported bonds and leases in miscellaneous revenue, which is included in the fees, charges, etc. category. Our office is working to correct this going forward.

Data from the extensive form changes and new items for this year have not been included to allow for checking the validity of reporting.

South Carolina - State Total

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	13,073,271,944	13,456,517,932	13,071,183,077	13,204,254,254	13,747,532,280	13,736,546,026	13,887,042,064	1.0%	1.1%
Revenues from Local Sources	8,679,528,860	8,897,905,528	7,632,519,684	7,958,591,451	8,401,842,621	8,474,763,601	8,602,219,497	-0.1%	1.5%
Current Property Taxes	3,846,831,188	4,184,451,598	4,082,471,168	4,377,601,963	4,590,247,322	4,692,471,489	4,790,757,781	3.7%	2.1%
Current Real & Personal Property Taxes	3,694,928,599	4,030,261,696	3,897,406,051	4,191,565,904	4,371,169,006	4,473,153,215	4,580,481,067	3.6%	2.4%
Fee In Lieu of Property Tax (excl. Schools)	60,000,078	61,818,055	73,953,000	72,099,650	79,429,712	82,327,521	83,564,521	5.7%	1.5%
All Other	91,902,512	92,371,848	111,112,118	113,936,409	139,648,604	136,990,753	126,712,193	5.5%	-7.5%
Local Options Sales Tax	231,802,436	236,799,134	240,279,236	235,821,426	242,322,469	231,579,492	232,864,133	0.1%	0.6%
Local Hospitality Tax	114,767,802	127,255,687	143,056,011	143,440,977	141,691,144	149,450,345	152,130,309	4.8%	1.8%
Local Accommodations Tax	38,633,142	41,139,422	42,893,633	40,230,373	38,700,099	43,437,121	45,409,163	2.7%	4.5%
Capital Projects/Transportation Tax	109,397,983	142,089,962	227,454,793	231,243,836	258,863,941	277,254,679	277,564,320	16.8%	0.1%
Licenses, fees, Charges, Bonds, etc.	4,338,096,309	4,166,169,725	2,896,364,843	2,930,252,875	3,130,017,645	3,080,570,474	3,103,493,791	-5.4%	0.7%
Licenses & Permits	508,509,429	532,737,215	540,358,346	498,578,738	484,846,277	502,448,238	496,558,268	-0.4%	-1.2%
Service Revenue & Charges	1,142,185,235	1,256,365,362	1,288,218,741	1,214,165,254	1,177,405,381	1,176,833,392	1,110,624,551	-0.5%	-5.6%
Bonds & Leases	2,261,869,933	1,858,431,109	544,607,661	738,520,756	1,044,898,534	920,116,821	1,111,205,714	-11.2%	20.8%
Miscellaneous	425,531,712	518,636,039	523,180,094	478,988,128	422,867,454	481,172,023	385,105,258	-1.6%	-20.0%
Revenues from State Sources	3,442,033,628	3,586,708,676	4,444,544,508	4,193,665,596	3,867,013,138	3,817,205,943	4,052,320,859	2.8%	6.2%
Reimbursements for Property Tax Relief (Tier 1)	244,802,371	243,489,305	249,069,754	249,069,752	249,069,373	249,069,373	249,069,373	0.3%	0.0%
Homestead Exemption (Tier 2) /1	137,567,595	146,908,796	156,358,014	163,915,020	163,650,138	167,415,960	169,296,948	3.5%	1.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	534,986,491	559,173,270	597,487,945	605,948,819	624,652,188	0.0%	3.1%
\$2.5 Million Minimum Disbursement /3	0	0	30,057,420	27,037,660	23,163,457	22,230,588	20,370,199	0.0%	-8.4%
State-Shared Taxes	326,510,785	352,202,418	377,470,915	365,871,558	322,829,800	293,265,151	277,705,746	-2.7%	-5.3%
Manufacturer's Depreciation Reimbursement	38,957,127	42,958,117	40,371,463	43,751,364	45,177,686	46,445,214	40,126,651	0.5%	-13.6%
State Grants	737,674,860	761,412,825	899,416,289	874,458,339	886,859,118	918,825,618	944,440,041	4.2%	2.8%
Education Finance Act (EFA)	1,367,031,099	1,428,268,922	1,525,925,496	1,352,160,493	1,111,018,919	1,035,007,416	1,184,599,636	-2.4%	14.5%
Education Improvement Act (EIA)	529,527,421	551,771,519	579,782,633	509,629,693	423,681,696	432,723,962	501,827,700	-0.9%	16.0%
Education Lottery	59,962,370	58,212,689	48,583,963	44,759,075	40,264,409	42,735,605	36,540,431	-7.9%	-14.5%
Revenues from Federal Sources	837,988,929	842,332,979	863,420,530	905,256,651	1,317,248,000	1,300,095,014	1,078,966,128	4.3%	-17.0%
Revenues from Other Local Sources	113,720,526	129,570,749	130,698,355	146,740,556	161,428,521	144,481,469	153,535,580	5.1%	6.3%
Total Expenditures (School Dist., Counties, & Cities)	11,631,319,198	12,571,387,634	13,426,494,773	14,162,961,199	14,111,660,395	13,808,429,269	14,029,033,440	3.2%	1.6%
Administration	3,432,646,187	3,639,868,599	3,974,927,589	4,108,296,534	3,965,008,274	3,893,063,926	3,956,463,906	2.4%	1.6%
Instruction	3,337,013,367	3,507,546,431	3,751,694,831	3,856,430,613	3,790,357,644	3,688,607,446	3,745,282,775	1.9%	1.5%
Public Safety	1,204,860,651	1,257,272,852	1,355,449,950	1,419,814,816	1,494,239,943	1,512,123,472	1,578,184,310	4.6%	4.4%
Transportation	333,361,186	356,684,487	403,105,536	411,919,762	395,023,141	407,314,392	487,881,214	6.6%	19.8%
Health & Human Services	204,936,889	219,665,295	241,585,088	246,530,812	244,628,836	238,945,554	257,153,290	3.9%	7.6%
Environment & Housing	363,941,124	364,293,751	443,881,023	428,188,706	418,334,194	424,886,976	464,381,549	4.1%	9.3%
Recreation & Culture	282,948,652	306,661,852	327,099,078	338,852,106	340,362,965	363,292,736	391,543,871	5.6%	7.8%
Debt Service/Interest on Debt /4	998,023,306	1,074,498,167	1,094,810,889	1,186,218,824	1,407,195,127	1,436,346,879	1,403,688,050	5.8%	-2.3%
Land Purchase & Facility Construction	1,236,761,850	1,537,355,855	1,532,031,986	1,780,116,034	1,662,121,357	1,429,460,399	1,277,008,224	0.5%	-10.7%
All Other	236,825,986	307,540,345	301,908,803	386,592,991	394,388,913	414,387,489	467,446,251	12.0%	12.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

South Carolina - State Total

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
Total for School Districts, Counties, & Cities	3,829,662,904	4,166,080,985	4,065,064,528	4,360,090,649	4,572,404,930	4,674,808,370	4,773,162,318	3.7%	2.1%
School District Total	2,438,390,568	2,645,579,745	2,488,584,723	2,680,129,265	2,812,396,947	2,864,313,674	2,959,118,496	3.3%	3.3%
County Total	1,034,659,340	1,144,475,982	1,178,419,278	1,248,532,933	1,310,599,947	1,337,602,779	1,338,884,936	4.4%	0.1%
Cities Total	356,612,997	376,025,258	398,060,527	431,428,450	449,408,037	472,891,917	475,158,886	4.9%	0.5%

Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	18,092,887,350	19,101,908,265	19,896,968,801	21,026,484,625	21,706,375,114	21,790,451,443	22,221,098,739	3.5%	2.0%
Owner Occupied (4% assessment ratio)	5,304,972,421	5,636,274,748	6,053,201,977	6,528,965,854	6,995,185,875	7,259,196,455	7,463,851,568	5.9%	2.8%
Agricultural (Private) (4%)	92,511,499	93,443,362	97,794,133	104,734,819	104,737,476	103,835,538	105,688,751	2.2%	1.8%
Agricultural (Corporate) (6%)	21,976,878	21,300,617	20,755,072	26,964,480	18,987,648	24,455,707	23,764,934	1.3%	-2.8%
Commercial/Rental (6%)	6,458,403,352	7,102,170,451	7,432,424,288	8,041,296,636	8,407,894,980	8,305,998,843	8,444,498,176	4.6%	1.7%
Personal Property (Vehicles) /6	1,955,674,220	1,951,652,358	1,899,992,907	1,839,535,797	1,649,225,836	1,585,607,520	1,668,790,932	-2.6%	5.2%
Other Personal Property County (10.5%)	259,879,264	293,753,802	324,640,336	345,571,173	356,538,507	336,644,891	316,844,891	3.4%	-5.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	1,123,995,361	1,070,925,510	1,040,883,590	1,022,551,931	994,239,242	971,248,011	944,782,440	-2.9%	-2.7%
Utility (10.5%)	1,403,885,972	1,433,199,122	1,415,195,967	1,450,616,341	1,501,680,164	1,540,187,375	1,559,457,084	1.8%	1.3%
Business Personal (10.5%)	689,959,017	691,480,859	738,073,327	769,844,104	760,052,414	731,890,479	694,882,191	0.1%	-5.1%
Motor Carrier (9.5%)	57,920,868	61,651,009	65,852,486	66,892,707	59,970,603	52,444,663	46,678,237	-3.5%	-11.0%
Fee-in-Lieu and Joint Industrial Park /7	733,965,708	754,280,547	814,139,868	836,003,785	864,019,749	886,799,231	960,250,455	4.6%	8.3%
Total Average Millage Rates /2	278.5	290.2	297.6	298.6	295.2	296.2	303.1	1.4%	2.3%
School Districts /3	148.3	151.2	164.5	165.9	168.6	170.7	172.5	2.5%	1.1%
Counties /4	56.4	59.3	58.1	58.8	59.5	60.5	59.4	0.9%	-1.8%
Cities & Special Purpose Districts /5	73.8	79.6	75.0	73.9	67.1	65.0	71.2	-0.6%	9.5%

Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	3,829,662,904	4,166,080,985	4,065,064,528	4,360,090,649	4,572,404,930	4,674,808,370	4,773,162,318	3.7%	2.1%
Owner Occupied	846,183,557	954,965,686	577,919,155	687,251,601	790,556,911	876,477,930	910,067,088	1.2%	3.8%
Agricultural (Private)	24,152,207	24,718,119	27,170,042	28,931,810	29,526,713	29,526,488	30,224,577	3.8%	2.4%
Agricultural (Corporate)	5,589,966	5,367,331	5,496,067	6,956,530	5,258,141	6,292,725	6,245,765	1.9%	-0.7%
Commercial/Rental	1,388,594,026	1,563,956,353	1,723,251,437	1,893,598,398	2,000,779,273	2,025,054,713	2,065,136,759	6.8%	2.0%
Personal Property (Vehicles)	467,057,815	478,609,639	491,179,370	480,207,003	440,661,980	422,797,299	446,825,915	-0.7%	5.7%
Other Personal Property County	57,507,010	66,503,298	77,755,386	83,324,657	86,475,784	82,456,862	78,996,417	5.4%	-4.2%
Manufacturing	340,720,924	337,197,056	358,458,559	351,731,477	358,594,111	357,365,845	349,113,065	0.4%	-2.3%
Utility	348,405,675	363,712,813	384,829,462	395,359,552	417,463,070	431,957,155	436,417,224	3.8%	1.0%
Business Personal	160,826,896	168,648,913	188,889,004	198,610,196	198,573,393	193,805,813	186,850,241	2.5%	-3.6%
Motor Carrier	13,923,081	15,291,319	17,206,521	17,543,979	16,094,156	13,964,786	12,570,310	-1.7%	-10.0%
Fee-in-Lieu and Joint Industrial Park	176,701,746	187,110,458	212,909,524	216,575,445	228,421,400	235,108,755	250,714,956	6.0%	6.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

South Carolina - State Total

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	8,846,993,899	8,879,327,706	8,201,574,380	8,385,368,296	8,758,602,155	8,702,055,323	8,941,041,783	0.2%	2.7%
Revenues from Local Sources	5,246,758,245	5,153,761,995	3,663,683,200	4,009,497,806	4,352,276,294	4,306,069,252	4,531,858,191	-2.4%	5.2%
Current Property Taxes	2,455,558,852	2,663,950,358	2,505,991,363	2,697,640,579	2,830,239,339	2,881,976,793	2,976,713,959	3.3%	3.3%
Current Real & Personal Property Taxes	2,446,203,866	2,654,906,189	2,494,012,759	2,687,377,838	2,820,929,894	2,874,036,204	2,969,643,485	3.3%	3.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	9,354,986	9,044,169	11,978,604	10,262,741	9,309,445	7,940,589	7,070,474	-4.6%	-11.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,791,199,393	2,489,811,637	1,157,691,837	1,311,857,227	1,522,036,955	1,424,092,459	1,555,144,232	-9.3%	9.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	365,470,758	454,141,131	451,086,618	385,546,644	328,034,670	295,959,477	295,059,154	-3.5%	-0.3%
Bonds & Leases	2,261,869,933	1,858,431,109	544,607,661	738,520,756	1,044,898,534	920,116,821	1,111,205,714	-11.2%	20.8%
Miscellaneous	163,858,702	177,239,397	161,997,558	187,789,827	149,103,751	208,016,161	148,879,364	-1.6%	-28.4%
Revenues from State Sources	2,919,101,779	3,027,723,476	3,823,338,170	3,614,583,743	3,315,706,564	3,312,223,662	3,539,344,211	3.3%	6.9%
Reimbursements for Property Tax Relief (Tier 1)	244,802,371	243,489,305	249,069,754	249,069,752	249,069,373	249,069,373	249,069,373	0.3%	0.0%
Homestead Exemption (Tier 2) /1	85,044,211	91,138,235	99,659,859	100,086,441	98,544,080	100,729,229	102,089,772	3.1%	1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	534,986,491	559,173,270	597,487,945	605,948,819	624,652,188	n/a	3.1%
\$2.5 Million Minimum Disbursement /3	0	0	30,057,420	27,037,660	23,163,457	22,230,588	20,370,199	n/a	-8.4%
State-Shared Taxes	19,888,040	19,875,177	19,986,104	20,002,399	19,439,022	20,378,150	19,998,677	0.1%	-1.9%
Manufacturer's Depreciation Reimbursement	23,008,509	23,113,595	22,882,135	25,597,080	27,705,754	29,577,220	24,154,747	0.8%	-18.3%
State Grants 4/	589,837,758	610,369,949	709,882,244	723,228,508	721,521,312	770,285,063	772,349,542	4.6%	0.3%
Education Finance Act (EFA)	1,367,031,099	1,428,268,922	1,525,925,496	1,352,160,493	1,111,018,919	1,035,007,416	1,184,599,636	-2.4%	14.5%
Education Improvement Act (EIA)	529,527,421	551,771,519	579,782,633	509,629,693	423,681,696	432,723,962	501,827,700	-0.9%	16.0%
Education Lottery	59,962,370	58,212,689	48,583,963	44,759,075	40,264,409	42,735,605	36,540,431	-7.9%	-14.5%
Revenues from Federal Sources	681,133,875	697,842,235	714,553,010	761,286,747	1,090,619,297	1,083,762,409	869,839,381	4.2%	-19.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	7,456,087,186	8,101,160,044	8,462,591,529	8,810,006,794	8,704,095,084	8,485,491,106	8,449,232,777	2.1%	-0.4%
Administration	2,381,646,539	2,548,464,870	2,765,554,277	2,824,237,173	2,771,429,230	2,747,231,456	2,820,962,794	2.9%	2.7%
Instruction	3,337,013,367	3,507,546,431	3,751,694,831	3,856,430,613	3,790,357,644	3,688,607,446	3,745,282,775	1.9%	1.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	13,806,200	14,360,420	16,468,602	17,195,958	16,097,827	17,316,992	17,848,938	4.4%	3.1%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	10,132,988	9,351,415	10,214,392	10,222,996	11,075,338	8,921,864	8,290,423	-3.3%	-7.1%
Debt Service/Interest on Debt	753,165,312	770,744,465	768,564,521	773,180,213	882,488,977	971,149,807	900,771,987	3.0%	-7.2%
Purchase of Land & Facility Construction	902,498,962	1,183,223,096	1,076,052,635	1,238,105,519	1,128,796,632	923,937,258	799,278,395	-2.0%	-13.5%
All Other	57,823,818	67,469,347	74,042,271	90,634,322	103,849,436	128,326,283	156,797,465	18.1%	22.2%

1/ FY 2001 the exemption was increased from \$20,000 to \$50,000

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

South Carolina - State Total

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	2,686,973,789	2,938,311,522	3,118,781,239	3,101,911,389	3,199,190,597	3,222,584,023	3,156,121,640	2.7%	-2.1%
Revenues from Local Sources	2,133,888,563	2,359,846,067	2,494,607,337	2,498,229,906	2,570,389,336	2,643,835,509	2,581,194,897	3.2%	-2.4%
Current Property Taxes	1,034,659,340	1,144,475,982	1,178,419,278	1,248,532,933	1,310,599,947	1,337,602,779	1,338,884,936	4.4%	0.1%
Current Real & Personal Property Taxes	912,555,777	1,022,911,746	1,031,380,838	1,100,544,331	1,135,099,917	1,161,797,815	1,170,440,750	4.2%	0.7%
Fee In Lieu of Property Tax	53,615,939	53,481,530	64,597,005	61,691,578	68,787,087	70,356,969	69,941,806	4.5%	-0.6%
All Other	68,487,623	68,082,707	82,441,435	86,297,024	106,712,943	105,447,995	98,502,380	6.2%	-6.6%
Local Options Sales Tax	147,850,343	147,782,640	148,108,798	149,190,343	141,248,861	141,925,744	145,925,548	-0.2%	2.8%
Local Hospitality Tax	43,892,298	46,970,450	56,817,658	56,244,756	53,764,682	57,006,204	63,843,516	6.4%	12.0%
Local Accommodations Tax	17,176,649	18,071,220	18,714,659	17,613,460	17,350,461	19,456,895	21,739,434	4.0%	11.7%
Capital Projects/Transportation Tax	107,109,726	134,577,779	217,275,349	221,676,894	242,935,927	268,354,744	267,516,450	16.5%	-0.3%
Licenses, fees, Charges, Bonds, etc.	783,200,207	867,967,996	875,271,596	804,971,519	804,489,458	819,489,142	743,285,013	-0.9%	-9.3%
Licenses & Permits	130,804,018	126,415,544	116,532,286	85,211,184	85,421,063	85,310,351	87,271,879	-6.5%	2.3%
Service Revenue & Charges	507,338,988	531,143,481	548,079,165	550,559,809	564,298,279	587,550,226	518,307,833	0.4%	-11.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	145,057,201	210,408,970	210,660,145	169,200,526	154,770,116	146,628,565	137,705,301	-0.9%	-6.1%
Revenues from State Sources	395,111,303	427,836,927	473,905,849	449,199,013	419,534,968	386,753,645	384,027,958	-0.5%	-0.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	39,055,267	41,982,103	42,332,305	48,744,292	49,583,983	51,066,483	51,092,794	4.6%	0.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0		
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0		
State-Shared Taxes	228,590,337	250,062,573	267,809,435	259,652,603	225,583,091	199,149,235	182,062,714	-3.7%	-8.6%
Manufacturer's Depreciation Reimbursement	13,804,022	17,501,511	15,207,943	15,771,790	15,496,172	14,728,722	14,371,950	0.7%	-2.4%
State Grants	113,661,677	118,290,739	148,556,166	125,030,327	128,871,722	121,809,205	136,500,500	3.1%	12.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	96,380,541	79,294,997	83,273,508	83,860,065	129,090,443	118,640,672	117,736,364	3.4%	-0.8%
Revenues from Other Local Sources	61,593,382	71,333,531	66,994,544	70,622,405	80,175,850	73,354,198	73,162,421	2.9%	-0.3%
Total Expenditures (County only)	2,512,204,161	2,681,452,766	2,936,634,269	3,258,816,239	3,387,095,516	3,252,976,699	3,425,936,462	5.3%	5.3%
Administration	672,895,965	705,039,162	763,370,868	834,827,740	806,396,192	762,613,339	770,156,073	2.3%	1.0%
Instruction	0	0	0	0	0	0	0		n/a
Public Safety	684,378,708	729,192,886	780,900,377	819,777,731	862,838,453	857,929,320	890,965,082	4.5%	3.9%
Transportation	247,520,247	262,106,079	310,463,959	318,925,732	314,771,329	331,209,583	413,841,448	8.9%	24.9%
Health & Human Services	186,170,422	201,355,736	221,189,571	222,517,273	218,468,415	212,131,096	228,943,516	3.5%	7.9%
Environment & Housing	213,692,000	210,161,907	255,915,085	251,413,608	249,442,587	252,553,049	272,691,515	4.1%	8.0%
Recreation & Culture	117,912,240	127,778,579	144,168,394	148,626,615	138,984,198	149,674,774	167,965,472	6.1%	12.2%
Debt Service/Interest on Debt	133,069,171	144,402,751	172,645,110	237,581,428	322,521,025	273,047,772	282,090,226	13.3%	3.3%
Land Purchase & Facility Construction	154,629,473	151,940,376	156,853,951	249,210,238	278,929,949	219,041,132	204,157,531	4.7%	-6.8%
All Other	101,935,936	149,475,290	131,126,954	175,935,874	194,743,369	194,776,634	195,125,599	11.4%	0.2%

South Carolina - State Total

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	1,539,304,256	1,638,878,704	1,750,827,458	1,716,974,568	1,789,739,528	1,811,906,680	1,789,878,641	2.5%	-1.2%
Revenues from Local Sources	1,298,882,052	1,384,297,467	1,474,229,147	1,450,863,738	1,479,176,991	1,524,858,840	1,489,166,409	2.3%	-2.3%
Current Property Taxes	356,612,997	376,025,258	398,060,527	431,428,450	449,408,037	472,891,917	475,158,886	4.9%	0.5%
Current Real & Personal Property Taxes	336,168,955	352,443,761	372,012,454	403,643,735	415,139,196	437,319,196	440,396,832	4.6%	0.7%
Fee In Lieu of Property Tax	6,384,139	8,336,525	9,355,995	10,408,072	10,642,625	11,970,552	13,622,715	13.5%	13.8%
All Other	14,059,903	15,244,972	16,692,078	17,376,643	23,626,216	23,602,169	21,139,339	7.0%	-10.4%
Local Options Sales Tax	83,952,093	89,016,494	92,170,438	86,631,083	101,073,608	89,653,748	86,938,585	0.6%	-3.0%
Local Hospitality Tax	70,875,504	80,285,237	86,238,354	87,196,221	87,926,462	92,444,141	88,286,793	3.7%	-4.5%
Local Accommodations Tax	21,456,493	23,068,202	24,178,974	22,616,913	21,349,638	23,980,226	23,669,729	1.6%	-1.3%
Capital Projects/Transportation Tax	2,288,257	7,512,183	10,179,444	9,566,942	15,928,014	8,899,935	10,047,870	28.0%	12.9%
Licenses, fees, Charges, Bonds, etc.	763,696,709	808,390,093	863,401,409	813,424,129	803,491,233	836,988,873	805,064,546	0.9%	-3.8%
Licenses & Permits	377,705,411	406,321,671	423,826,060	413,367,554	399,425,213	417,137,887	409,286,389	1.3%	-1.9%
Service Revenue & Charges	269,375,489	271,080,750	289,052,958	278,058,801	285,072,433	293,323,689	297,257,564	1.7%	1.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	116,615,809	130,987,672	150,522,392	121,997,775	118,993,587	126,527,297	98,520,593	-2.8%	-22.1%
Revenues from State Sources	127,820,546	131,148,273	147,300,489	129,882,840	131,771,606	118,228,636	128,948,690	0.1%	9.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	13,468,117	13,788,457	14,365,849	15,084,286	15,522,075	15,620,248	16,114,382	3.0%	3.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes	78,032,409	82,264,667	89,675,376	86,216,556	77,807,686	73,737,766	75,644,355	-0.5%	2.6%
Manufacturer's Depreciation Reimbursement	2,144,596	2,343,011	2,281,385	2,382,494	1,975,761	2,139,272	1,599,954	-4.8%	-25.2%
State Grants	34,175,425	32,752,137	40,977,879	26,199,504	36,466,083	26,731,350	35,589,999	0.7%	33.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	60,474,513	65,195,747	65,594,012	60,109,839	97,538,260	97,691,933	91,390,383	7.1%	-6.5%
Revenues from Other Local Sources	52,127,144	58,237,218	63,703,811	76,118,151	81,252,672	71,127,271	80,373,159	7.5%	13.0%
Total Expenditures (Cities only)	1,663,027,851	1,788,774,824	2,027,268,976	2,094,138,166	2,020,469,794	2,069,961,464	2,153,864,201	4.4%	4.1%
Administration	378,103,683	386,364,567	446,002,444	449,231,621	387,182,853	383,219,131	365,345,039	-0.6%	-4.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	520,481,943	528,079,966	574,549,573	600,037,084	631,401,490	654,194,152	687,219,228	4.7%	5.0%
Transportation	85,840,939	94,578,408	92,641,577	92,994,030	80,251,812	76,104,809	74,039,766	-2.4%	-2.7%
Health & Human Services	4,960,267	3,949,139	3,926,915	6,817,581	10,062,594	9,497,466	10,360,836	13.1%	9.1%
Environment & Housing	150,249,124	154,131,844	187,965,938	176,775,098	168,891,606	172,333,927	191,690,034	4.1%	11.2%
Recreation & Culture	154,903,425	169,531,858	172,716,292	180,002,495	190,303,429	204,696,098	215,287,976	5.6%	5.2%
Debt Service/Interest on Debt	111,788,823	159,350,951	153,601,258	175,457,183	202,185,125	192,149,300	220,825,837	12.0%	14.9%
Purchase of Land & Facility Construction	179,633,415	202,192,383	299,125,400	292,800,277	254,394,776	286,482,009	273,572,298	7.3%	-4.5%
All Other	77,066,233	90,595,707	96,739,578	120,022,795	95,796,108	91,284,572	115,523,187	7.0%	26.6%

South Carolina - State Total

Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	2,487,355,427	2,706,440,370	2,529,503,005	2,688,323,114	2,861,275,146	2,885,472,040	2,978,263,392	3.0%	3.2%
Owner Occupied	570,477,162	643,439,716	242,759,718	302,776,876	373,808,316	418,119,664	447,519,015	-4.0%	7.0%
Agricultural (Private)	14,773,507	15,083,990	16,868,585	18,185,431	18,640,632	18,527,210	19,008,643	4.3%	2.6%
Agricultural (Corporate)	3,364,465	3,225,606	3,348,392	4,318,394	3,216,567	3,926,200	3,903,691	2.5%	-0.6%
Commercial/Rental	903,687,852	1,024,341,651	1,157,324,872	1,245,993,015	1,346,339,618	1,341,957,627	1,381,188,814	7.3%	2.9%
Personal Property (Vehicles)	308,176,665	313,701,512	329,523,032	321,387,023	296,420,600	282,152,672	300,713,932	-0.4%	6.6%
Other Personal Property	37,860,912	44,004,084	52,447,454	55,485,634	58,737,523	55,094,507	52,980,014	5.8%	-3.8%
Manufacturing	186,561,876	181,199,536	190,165,980	187,393,684	187,927,885	184,160,659	179,419,491	-0.6%	-2.6%
Utility	228,168,844	237,697,910	255,817,155	262,602,344	278,317,841	285,320,668	290,387,978	4.1%	1.8%
Business Personal	106,632,360	111,130,889	127,656,754	133,125,469	134,355,885	129,761,930	126,076,754	2.8%	-2.8%
Motor Carrier	8,990,116	9,760,779	11,098,397	11,387,621	10,428,390	9,042,332	8,142,053	-1.6%	-10.0%
Fee-in-Lieu and Joint Industrial Park	118,661,668	122,854,697	142,492,666	145,667,624	153,081,888	157,408,572	168,923,009	6.1%	7.3%

Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	1,052,299,083	1,166,820,892	1,203,452,363	1,267,407,037	1,346,438,825	1,359,112,441	1,357,799,304	4.3%	-0.1%
Owner Occupied	302,862,500	342,713,903	361,527,949	390,630,447	430,268,982	448,601,834	452,460,636	6.9%	0.9%
Agricultural (Private)	7,124,512	7,342,524	7,862,363	8,272,332	8,525,675	8,409,641	8,573,291	3.1%	1.9%
Agricultural (Corporate)	1,705,418	1,648,505	1,645,493	2,168,359	1,592,743	1,997,876	1,956,036	2.3%	-2.1%
Commercial/Rental	373,492,536	423,610,693	433,342,139	468,049,732	504,541,889	502,170,634	499,819,414	5.0%	-0.5%
Personal Property (Vehicles)	114,630,251	121,115,415	117,587,299	113,416,375	104,871,602	100,272,267	104,493,805	-1.5%	4.2%
Other Personal Property	14,969,232	17,662,259	19,160,944	20,520,686	21,784,305	20,737,202	18,709,190	3.8%	-9.8%
Manufacturing	65,538,629	66,857,988	67,533,731	65,670,901	66,063,106	64,388,283	60,935,256	-1.2%	-5.4%
Utility	89,418,338	94,173,344	96,234,381	98,054,853	104,187,297	108,495,495	108,260,873	3.2%	-0.2%
Business Personal	39,317,597	42,271,152	44,505,792	46,388,902	46,750,366	45,439,995	42,846,992	1.4%	-5.7%
Motor Carrier	3,602,131	4,153,132	4,570,591	4,575,853	4,269,434	3,686,117	3,328,190	-1.3%	-9.7%
Fee-in-Lieu and Joint Industrial Park	39,637,939	45,271,977	49,481,681	49,658,596	53,583,425	54,913,096	56,415,621	6.1%	2.7%

Abbeville County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	50,361,470	50,375,872	54,966,097	51,366,858	57,862,146	50,546,546	51,293,359	0.3%	1.5%
Revenues from Local Sources	23,092,588	21,738,268	23,759,705	22,196,106	28,336,946	23,657,318	26,143,294	2.1%	10.5%
Current Property Taxes	14,471,646	13,444,107	13,221,525	12,756,678	13,056,641	13,132,120	11,290,470	-4.1%	-14.0%
Current Real & Personal Property Taxes	13,821,370	12,732,840	12,569,208	11,933,984	12,454,933	11,819,343	10,964,022	-3.8%	-7.2%
Fee In Lieu of Property Tax (only Counties and Cities)	227,815	296,361	134,663	126,555	134,169	839,312	50,206	-22.3%	-94.0%
All Other	422,462	414,906	517,654	696,139	467,540	473,465	276,242	-6.8%	-41.7%
Local Options Sales Tax	888,901	1,053,032	1,585,003	1,304,367	1,268,669	1,518,717	1,946,063	14.0%	28.1%
Local Hospitality Tax	0	0	0	44,255	185,841	183,349	186,385	n/a	1.7%
Local Accommodations Tax	32,278	902	2,826	0	0	124,782	3,806	-30.0%	-96.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,699,763	7,240,227	8,950,351	8,090,806	13,825,795	8,698,350	12,716,570	8.7%	46.2%
Licenses & Permits	1,550,219	2,265,380	2,371,473	2,269,744	2,147,603	2,144,540	1,770,542	2.2%	-17.4%
Service Revenue & Charges	5,430,587	3,967,202	3,901,556	4,943,380	5,678,262	5,698,849	5,123,833	-1.0%	-10.1%
Bonds & Leases	0	0	1,265,000	0	5,155,000	0	4,806,299	n/a	n/a
Miscellaneous	718,957	1,007,645	1,412,322	877,682	844,930	854,961	1,015,896	5.9%	18.8%
Revenues from State Sources	22,360,962	22,782,883	26,063,143	23,880,937	20,994,920	19,590,744	19,582,320	-2.2%	0.0%
Reimbursements for Property Tax Relief (Tier 1)	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,306,183	1,391,584	1,427,178	1,338,139	1,383,061	1,430,345	1,336,771	0.4%	-6.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,343,755	1,458,724	1,613,724	1,651,752	1,735,457	n/a	5.1%
\$2.5 Million Minimum Disbursement /3	0	0	1,156,245	1,041,276	886,276	848,248	764,543	n/a	-9.9%
State-Shared Taxes (Aid to Subdivisions) /2	1,865,176	2,171,710	2,372,706	2,025,207	2,068,625	1,766,785	1,384,263	-4.8%	-21.7%
Manufacturer's Depreciation Reimbursement	642,127	585,492	490,096	648,325	394,136	227,622	156,574	-21.0%	-31.2%
State Grants	5,428,481	5,338,167	5,537,901	5,511,383	4,760,466	4,450,393	4,227,604	-4.1%	-5.0%
Education Finance Act (EFA)	8,357,117	8,442,198	8,768,941	7,363,272	5,747,455	5,008,079	5,950,441	-5.5%	18.8%
Education Improvement Act (EIA)	3,179,436	3,346,769	3,355,051	2,869,688	2,545,192	2,608,003	2,529,590	-3.7%	-3.0%
Education Lottery	260,487	185,009	289,315	302,968	274,031	277,561	175,123	-6.4%	-36.9%
Revenues from Federal Sources	4,441,008	5,093,509	4,659,383	4,825,185	7,972,003	6,304,938	4,668,495	0.8%	-26.0%
Revenues from Other Local Sources	466,912	761,212	483,866	464,630	558,276	993,546	899,250	11.5%	-9.5%
Total Expenditures (School Dist., Counties, & Cities)	53,167,336	50,448,605	50,997,668	50,437,993	51,001,533	52,853,978	49,204,364	-1.3%	-6.9%
Administration	18,178,652	16,546,751	17,579,580	16,972,489	16,218,457	15,577,699	16,923,585	n/a	n/a
Instruction	18,222,910	18,228,135	19,160,074	18,771,487	18,664,501	16,865,811	16,618,845	-1.2%	8.6%
Public Safety	7,550,716	5,527,209	6,011,073	5,552,169	6,227,445	6,224,619	5,758,936	-1.5%	-1.5%
Transportation	1,944,605	1,157,150	1,030,441	1,096,735	877,111	1,681,658	1,044,832	-4.4%	-7.5%
Health & Human Services	1,589,865	1,944,605	1,030,441	1,096,735	877,111	1,681,658	1,044,832	-9.8%	-37.9%
Environment & Housing	1,589,865	2,174,693	2,721,874	2,631,112	2,686,416	1,880,665	1,807,922	2.2%	-3.9%
Recreation & Culture	1,369,855	384,332	346,035	621,559	564,352	854,070	708,420	2.2%	-3.9%
Debt Service/Interest on Debt /4	677,088	640,702	437,001	542,318	479,262	1,218,903	726,356	-10.4%	-17.1%
Land Purchase & Facility Construction	2,951,310	3,383,465	2,412,195	3,249,282	2,943,071	3,194,524	3,518,605	1.2%	-40.4%
All Other	555,201	1,610,631	624,874	170,418	1,629,361	1,717,477	1,319,852	3.0%	10.1%
	127,134	795,537	674,521	830,424	711,557	3,638,552	777,011	15.5%	-23.2%
								35.2%	-78.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

Abbeville County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
Total for School Districts, Counties, & Cities	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
School District Total	14,471,646	13,444,107	13,221,525	12,756,678	13,056,641	13,132,120	11,290,470	-4.1%	-14.0%
County Total	8,699,743	8,564,715	8,152,406	7,419,131	7,400,493	7,593,201	7,343,777	-2.8%	-3.3%
Cities Total	4,288,845	3,869,474	3,947,563	4,190,067	4,436,928	4,459,271	3,264,957	-4.4%	-26.8%
	1,483,058	1,009,918	1,121,556	1,147,480	1,219,220	1,079,648	681,736	-12.1%	-36.9%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	57,467,088	54,965,442	58,031,782	58,776,400	57,205,029	54,551,893	54,956,135	-0.7%	0.7%
Owner Occupied (4% assessment ratio)	18,091,270	18,445,810	18,613,610	19,927,160	20,095,020	20,396,170	20,620,850	2.2%	1.1%
Agricultural (Private) (4%)	1,048,930	1,066,911	1,084,450	1,120,840	1,129,960	1,159,350	1,169,540	1.8%	0.9%
Agricultural (Corporate) (6%)	287,500	269,720	235,340	233,600	242,910	227,850	220,390	-4.3%	-3.3%
Commercial/Rental (6%)	8,867,579	8,800,536	9,347,189	10,666,730	11,192,380	11,264,431	11,512,270	4.4%	2.2%
Personal Property (Vehicles) /6	8,789,269	8,382,405	7,931,430	7,754,313	6,850,836	6,410,768	6,858,435	-4.0%	7.0%
Other Personal Property County (10.5%)	553,530	690,055	678,560	677,740	762,630	606,710	705,620	4.1%	16.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	9,640,510	8,995,640	10,014,735	8,053,000	6,249,410	4,033,910	4,007,680	-13.6%	-0.7%
Utility (10.5%)	5,244,460	5,131,456	7,124,383	7,166,125	7,265,232	7,504,650	6,962,211	4.8%	-7.2%
Business Personal (10.5%)	1,262,854	1,237,144	1,148,624	1,292,214	1,276,204	1,420,704	1,197,414	-0.9%	-15.7%
Motor Carrier (9.5%) \	331,220	234,476	291,017	305,332	282,560	232,688	227,437	-6.1%	-2.3%
Fee-in-Lieu and Joint Industrial Park /7	3,349,966	1,711,289	1,562,444	1,579,346	1,857,887	1,294,662	1,474,288	-12.8%	13.9%
Total Average Millage Rates /2									
School Districts /3	342.9	361.0	345.2	349.9	370.8	362.2	379.1	1.7%	4.7%
Counties /4	174.4	179.9	186.4	173.5	180.7	193.7	189.3	1.4%	-2.3%
Cities & Special Purpose Districts /5	78.8	73.5	74.4	77.1	83.8	76.2	66.4	-2.8%	-12.9%
	89.7	107.6	84.4	99.3	106.3	92.3	123.5	5.5%	33.7%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	14,471,646	13,444,107	13,221,525	12,756,678	13,056,641	13,132,120	11,290,470	-4.1%	-14.0%
Owner Occupied	2,683,343	2,609,337	1,417,492	1,559,631	1,737,765	1,838,664	1,472,234	-9.5%	-19.9%
Agricultural (Private)	307,959	307,877	321,041	319,395	340,562	354,846	332,722	1.3%	-6.2%
Agricultural (Corporate)	84,408	77,833	69,670	66,567	73,211	69,739	62,699	-4.8%	-10.1%
Commercial/Rental	2,603,464	2,539,556	2,767,145	3,039,595	3,373,308	3,447,738	3,275,121	3.9%	-5.0%
Personal Property (Vehicles)	2,580,473	2,418,896	2,348,023	2,209,671	2,064,796	1,962,163	1,951,153	-4.6%	-0.6%
Other Personal Property County	162,513	199,128	200,881	193,129	229,852	185,698	200,742	3.6%	8.1%
Manufacturing	3,058,207	2,892,218	3,099,429	2,421,340	2,017,699	2,073,983	1,190,349	-14.6%	-42.6%
Utility	1,539,740	1,480,776	2,109,105	2,042,061	2,189,692	2,296,971	1,980,676	4.3%	-13.8%
Business Personal	370,766	357,001	340,039	368,230	384,639	434,839	340,652	-1.4%	-21.7%
Motor Carrier	97,244	67,662	86,153	87,008	85,162	71,220	64,703	-6.6%	-9.1%
Fee-in-Lieu and Joint Industrial Park	983,529	493,824	462,546	450,051	559,955	396,261	419,420	-13.2%	5.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Abbeville County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	31,887,043	32,811,714	36,853,160	33,236,401	37,701,207	30,968,699	35,246,079	1.7%	13.8%
Revenues from Local Sources	10,565,903	10,480,224	11,260,624	9,226,977	14,297,094	9,263,754	14,036,999	n/a	n/a
Current Property Taxes	8,699,743	8,564,715	8,152,406	7,419,131	7,400,493	7,593,201	7,343,777	4.8%	51.5%
Current Real & Personal Property Taxes	8,699,743	8,559,132	8,144,279	7,407,176	7,394,523	7,586,447	7,302,925	-2.8%	-3.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	-2.9%	-3.7%
All Other	0	5,583	8,127	11,955	5,970	6,754	40,852	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	504.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,866,160	1,915,509	3,108,218	1,807,846	6,896,601	1,670,553	6,693,222	n/a	n/a
Licenses & Permits	0	0	0	0	0	0	0	23.7%	300.7%
Service Revenue & Charges	1,489,469	1,457,497	1,388,707	1,289,395	1,252,043	1,294,364	1,315,368	n/a	n/a
Bonds & Leases	0	0	1,265,000	0	5,155,000	0	4,806,299	-2.1%	1.6%
Miscellaneous	376,691	458,012	454,511	518,451	489,558	376,189	571,555	n/a	n/a
								7.2%	51.9%
Revenues from State Sources	17,636,091	18,648,514	21,904,553	20,093,691	17,673,289	16,578,385	17,383,724	n/a	n/a
Reimbursements for Property Tax Relief (Tier 1)	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	-0.2%	4.9%
Homestead Exemption (Tier 2) /1	771,361	837,366	827,883	779,148	798,769	791,593	808,059	0.0%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,343,755	1,458,724	1,613,724	1,651,752	1,735,457	0.8%	2.1%
\$2.5 Million Minimum Disbursement /3	0	0	1,156,245	1,041,276	886,276	848,248	764,543	n/a	5.1%
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	31,963	31,963	31,963	n/a	-9.9%
Manufacturer's Depreciation Reimbursement	369,588	371,398	293,793	402,072	225,226	107,325	88,935	n/a	0.0%
State Grants 4/	3,376,147	4,143,819	4,547,615	4,554,588	4,228,698	3,931,906	3,977,658	-21.1%	-17.1%
Education Finance Act (EFA)	8,357,117	8,442,198	8,768,941	7,363,272	5,747,455	5,008,079	5,950,441	2.8%	1.2%
Education Improvement Act (EIA)	3,179,436	3,346,769	3,355,051	2,869,688	2,545,192	2,608,003	2,529,590	-5.5%	18.8%
Education Lottery	260,487	185,009	289,315	302,968	274,031	277,561	175,123	-3.7%	-3.0%
								-6.4%	-36.9%
Revenues from Federal Sources	3,685,049	3,682,976	3,687,983	3,915,733	5,730,824	5,126,560	3,825,356	0.6%	-25.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	32,718,292	33,163,622	35,307,929	33,913,165	32,954,954	31,161,284	31,393,764	-0.7%	0.7%
Administration	12,448,881	12,775,851	13,869,110	13,235,101	12,524,790	12,378,363	11,891,304	n/a	n/a
Instruction	18,222,910	18,228,135	19,160,074	18,771,487	18,664,501	16,865,811	16,618,845	-0.8%	-3.9%
Public Safety	0	0	0	0	0	0	0	-1.5%	-1.5%
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	43,529	14,800	8,844	26,723	20,600	30,589	14,380	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	-16.9%	-53.0%
Recreation & Culture	2,941	-226	3,841	2,694	1,500	0	1,500	n/a	n/a
Debt Service/Interest on Debt	1,857,633	1,853,997	1,894,223	1,790,025	1,573,482	1,562,855	1,749,053	-10.6%	n/a
Purchase of Land & Facility Construction	131,878	291,065	371,837	87,005	169,735	313,240	1,117,214	-1.0%	11.9%
All Other	10,520	0	0	130	346	10,426	1,468	42.8%	256.7%
								-28.0%	-85.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Abbeville County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	11,718,138	10,938,641	11,120,391	11,740,193	12,636,781	12,574,928	10,861,401	-1.3%	-13.6%
Revenues from Local Sources	8,428,981	6,671,649	7,104,709	8,094,737	9,076,032	9,474,677	7,999,031	-0.9%	-15.6%
Current Property Taxes	4,288,845	3,869,474	3,947,563	4,190,067	4,436,928	4,459,271	3,264,957	-4.4%	-26.8%
Current Real & Personal Property Taxes	3,766,338	3,250,805	3,388,432	3,492,557	3,922,930	3,225,284	3,004,457	-3.7%	-6.8%
Fee In Lieu of Property Tax	166,192	253,132	97,490	90,050	94,346	806,812	50,206	-18.1%	-93.8%
All Other	356,316	365,537	461,641	607,460	419,653	427,175	210,294	-8.4%	-50.8%
Local Options Sales Tax (1%)	643,789	655,852	1,104,708	846,596	775,403	1,159,127	1,374,741	13.5%	18.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	124,782	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,496,347	2,146,323	2,052,438	3,058,074	3,863,701	3,731,497	3,359,333	-0.7%	-10.0%
Licenses & Permits	236,649	378,111	312,171	232,727	252,776	174,359	190,526	-3.5%	9.3%
Service Revenue & Charges	3,122,552	1,663,767	1,661,234	2,774,793	3,489,319	3,411,938	2,989,448	-0.7%	-12.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	137,146	104,445	79,033	50,554	121,606	145,200	179,359	4.6%	23.5%
Revenues from State Sources	3,094,972	2,696,063	3,068,544	3,021,456	2,494,159	2,112,467	1,871,685	-8.0%	-11.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	407,533	425,788	470,096	429,720	450,777	505,228	433,316	1.0%	-14.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,512,206	1,734,650	1,889,344	1,573,372	1,622,872	1,370,297	1,121,085	-4.9%	-18.2%
Manufacturer's Depreciation Reimbursement	181,770	152,999	137,503	180,022	102,952	54,494	67,339	-15.3%	23.6%
State Grants	993,463	382,627	571,601	838,342	317,559	182,447	249,946	-20.5%	37.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	184,393	921,062	583,763	211,283	636,511	197,537	218,008	2.8%	10.4%
Revenues from Other Local Sources	9,792	649,867	363,375	412,717	430,078	790,247	772,677	107.1%	-2.2%
Total Expenditures (County only)	10,982,522	9,046,046	8,974,918	8,909,821	9,004,487	13,048,028	11,113,806	0.2%	-14.8%
Administration	4,134,459	2,901,455	2,659,798	2,666,742	2,561,436	2,098,089	4,041,570	-0.4%	92.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,780,317	3,215,149	3,067,829	2,889,151	3,166,467	3,240,146	3,307,576	2.9%	2.1%
Transportation	1,168,139	0	0	0	0	749,984	293,876	-20.5%	-60.8%
Health & Human Services	1,546,336	2,159,893	2,713,030	2,604,389	2,665,816	1,850,076	1,793,542	2.5%	-3.1%
Environment & Housing	334,046	0	0	0	0	338,807	353,749	1.0%	4.4%
Recreation & Culture	171,832	201,312	35,750	130,639	111,243	164,719	170,842	-0.1%	3.7%
Debt Service/Interest on Debt	505,907	0	0	0	0	248,768	480,586	-0.9%	93.2%
Land Purchase & Facility Construction	338,997	0	0	0	0	912,533	158,892	-11.9%	-82.6%
All Other	2,489	568,237	498,511	618,900	499,525	3,444,906	513,173	143.1%	-85.1%

Abbeville County

	FY 06 /1	FY 07 /1	FY 08	FY 09 /1	FY 10 /1	FY 11	FY 12 /2	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	6,756,289	6,625,517	6,992,546	6,390,264	7,524,158	7,002,919	5,185,879	-4.3%	-25.9%
Revenues from Local Sources	4,097,704	4,586,395	5,394,372	4,874,392	4,963,820	4,918,887	4,107,264	n/a	n/a
Current Property Taxes	1,483,058	1,009,918	1,121,556	1,147,480	1,219,220	1,079,648	681,736	-12.1%	-36.9%
Current Real & Personal Property Taxes	1,355,289	922,903	1,036,497	1,034,251	1,137,480	1,007,612	656,640	-11.4%	-34.8%
Fee In Lieu of Property Tax	61,623	43,229	37,173	36,505	39,823	32,500	0	-100.0%	n/a
All Other	66,146	43,786	47,886	76,724	41,917	39,536	25,096	-14.9%	-36.5%
Local Options Sales Tax	245,112	397,180	480,295	457,771	493,266	359,590	571,322	15.1%	58.9%
Local Hospitality Tax	0	0	0	44,255	185,841	183,349	186,385	n/a	1.7%
Local Accommodations Tax	32,278	902	2,826	0	0	0	3,806	-30.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,337,256	3,178,395	3,789,695	3,224,886	3,065,493	3,296,300	2,664,015	2.2%	-19.2%
Licenses & Permits	1,313,570	1,887,269	2,059,302	2,037,017	1,894,827	1,970,181	1,580,016	3.1%	-19.8%
Service Revenue & Charges	818,566	845,938	851,615	879,192	936,900	992,547	819,017	0.0%	-17.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	205,120	445,188	878,778	308,677	233,766	333,572	264,982	4.4%	-20.6%
Revenues from State Sources	1,629,899	1,438,306	1,090,046	765,790	827,472	899,892	326,911	-23.5%	-63.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	127,289	128,430	129,199	129,271	133,515	133,524	95,396	-4.7%	-28.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	352,970	437,060	483,362	451,835	413,790	364,525	231,215	-6.8%	-36.6%
Manufacturer's Depreciation Reimbursement	90,769	61,095	58,800	66,231	65,958	65,803	300	-61.4%	-99.5%
State Grants	1,058,871	811,721	418,685	118,453	214,209	336,040	0	-100.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	571,566	489,471	387,637	698,169	1,604,668	980,841	625,131	1.5%	-36.3%
Revenues from Other Local Sources	457,120	111,345	120,491	51,913	128,198	203,299	126,573	-19.3%	-37.7%
Total Expenditures (Cities only)	9,466,522	8,238,937	6,714,821	7,615,007	9,042,092	8,644,666	6,696,794	-5.6%	-22.5%
Administration	1,595,312	869,445	1,050,672	1,070,646	1,132,231	1101247	990,711	-7.6%	-10.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,770,399	2,312,060	2,943,244	2,663,018	3,060,978	2984473	2,451,360	-10.5%	-17.9%
Transportation	776,466	1,157,150	1,030,441	1,096,735	877,111	931674	750,956	-0.6%	-19.4%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,035,809	384,332	346,035	621,559	564,352	515263	354,671	-16.4%	-31.2%
Recreation & Culture	502,315	439,616	397,410	408,985	366,519	1054184	554,014	1.6%	-47.4%
Debt Service/Interest on Debt	587,770	1,529,468	517,972	1,459,257	1,369,589	1382901	1,288,966	14.0%	-6.8%
Purchase of Land & Facility Construction	84,326	1,319,566	253,037	83,413	1,459,626	491704	43,746	-10.4%	-91.1%
All Other	114,125	227,300	176,010	211,394	211,686	183220	262,370	14.9%	43.2%

* Cities Included: Abbeville, Calhoun Falls, Donalds, Due West & Lowndesville

/1 In FY 05-07 & 09-10, Donalds was excluded

/2 In FY 12, Calhoun Falls was excluded

Abbeville County**Estimated School District Tax Revenues**

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	8,699,743	8,564,715	8,152,406	7,419,131	7,400,493	7,593,201	7,343,777	-2.8%	-3.3%
Owner Occupied	1,832,986	1,995,905	804,185	677,397	695,218	977,108	845,362	-12.1%	-13.5%
Agricultural (Private)	182,923	191,906	202,160	194,506	204,168	224,570	221,351	3.2%	-1.4%
Agricultural (Corporate)	50,137	48,515	43,871	40,538	43,891	44,135	41,712	-3.0%	-5.5%
Commercial/Rental	1,546,419	1,582,958	1,742,476	1,851,060	2,022,311	2,181,963	2,178,852	5.9%	-0.1%
Personal Property (Vehicles)	1,532,763	1,507,749	1,478,554	1,345,651	1,237,853	1,241,790	1,298,051	-2.7%	4.5%
Other Personal Property	96,530	124,121	126,495	117,612	137,797	117,522	133,548	5.6%	13.6%
Manufacturing	1,681,211	1,618,052	1,866,918	1,397,484	1,129,184	781,384	758,507	-12.4%	-2.9%
Utility	914,583	922,998	1,328,107	1,243,579	1,312,729	1,453,679	1,317,692	6.3%	-9.4%
Business Personal	220,229	222,526	214,123	224,245	230,593	275,196	226,627	0.5%	-17.6%
Motor Carrier	57,762	42,175	54,251	52,986	51,055	45,073	43,046	-4.8%	-4.5%
Fee-in-Lieu and Joint Industrial Park	584,201	307,811	291,266	274,073	335,695	250,781	279,029	-11.6%	11.3%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	4,530,187	4,042,129	4,320,169	4,529,737	4,793,359	4,157,688	3,648,066	-3.5%	-12.3%
Owner Occupied	1,426,152	1,356,495	1,385,688	1,535,732	1,683,814	1,554,500	1,368,841	-0.7%	-11.9%
Agricultural (Private)	82,688	78,460	80,732	86,380	94,682	88,360	77,636	-1.0%	-12.1%
Agricultural (Corporate)	22,664	19,835	17,520	18,003	20,354	17,366	14,630	-7.0%	-15.8%
Commercial/Rental	699,040	647,187	695,850	822,056	937,839	858,522	764,201	1.5%	-11.0%
Personal Property (Vehicles)	692,867	616,438	590,454	597,604	574,050	488,598	455,273	-6.8%	-6.8%
Other Personal Property	43,635	50,746	50,515	52,232	63,903	46,241	46,840	1.2%	1.3%
Manufacturing	759,971	661,535	745,546	620,623	523,654	307,446	266,035	-16.0%	-13.5%
Utility	413,426	377,365	530,374	552,274	608,773	571,969	462,161	1.9%	-19.2%
Business Personal	99,552	90,979	85,509	99,587	106,936	108,279	79,486	-3.7%	-26.6%
Motor Carrier	26,110	17,243	21,665	23,531	23,676	17,734	15,098	-8.7%	-14.9%
Fee-in-Lieu and Joint Industrial Park	264,081	125,847	116,316	121,716	155,677	98,673	97,865	-15.2%	-0.8%

Aiken County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	341,309,311	384,410,472	390,595,602	389,854,422	385,651,603	385,774,369	398,556,798	2.6%	3.3%
Revenues from Local Sources	199,818,745	235,918,209	218,725,060	225,030,470	220,264,932	226,722,866	235,298,739	2.8%	3.8%
Current Property Taxes	104,301,122	108,562,923	106,711,777	113,733,646	116,278,050	122,341,791	126,418,208	3.3%	3.3%
Current Real & Personal Property Taxes	99,775,477	103,546,826	101,502,104	108,076,710	110,262,624	116,115,451	119,820,623	3.1%	3.2%
Fee In Lieu of Property Tax (only Counties and Cities)	2,294,252	2,624,051	2,812,972	3,288,407	3,458,026	3,475,732	3,755,500	8.6%	8.0%
All Other	2,231,393	2,392,047	2,396,701	2,368,529	2,557,400	2,750,607	2,842,085	4.1%	3.3%
Local Options Sales Tax	1,091,724	1,346,848	1,125,512	151,335	133,390	22,648	165,119	-27.0%	629.1%
Local Hospitality Tax	426,148	457,960	488,614	499,310	506,172	511,537	518,733	3.3%	1.4%
Local Accommodations Tax	549,407	565,032	638,328	579,535	619,961	658,490	726,849	4.8%	10.4%
Capital Projects/Transportation Tax	17,166,039	23,024,217	26,655,341	25,330,625	24,907,601	25,630,455	27,955,147	8.5%	9.1%
Licenses, fees, Charges, Bonds, etc.	76,284,305	101,961,229	83,105,488	84,736,019	77,819,758	77,557,945	79,514,683	0.7%	2.5%
Licenses & Permits	14,607,953	15,467,010	16,428,841	15,904,977	15,209,992	15,548,236	15,603,596	1.1%	0.4%
Service Revenue & Charges	29,815,119	34,047,721	34,819,073	32,912,206	33,073,551	32,527,200	31,715,632	1.0%	-2.5%
Bonds & Leases	11,840,412	22,261,976	13,303,075	14,007,262	14,372,188	14,449,952	16,830,336	6.0%	16.5%
Miscellaneous	20,020,821	30,184,522	18,554,499	21,911,574	15,164,027	15,032,557	15,365,119	-4.3%	2.2%
Revenues from State Sources	117,058,888	122,885,219	145,560,230	134,469,547	119,211,061	119,621,739	132,208,978	2.0%	10.5%
Reimbursements for Property Tax Relief (Tier 1)	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,881,464	2,002,705	4,826,481	4,904,710	5,018,861	5,095,784	5,045,937	17.9%	-1.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	12,641,582	13,448,045	14,427,311	14,714,567	15,351,328	n/a	4.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	10,069,608	10,872,011	12,010,750	11,611,308	9,886,567	8,541,329	8,017,101	-3.7%	-6.1%
Manufacturer's Depreciation Reimbursement	348,337	412,036	435,420	550,615	416,718	429,293	423,497	3.3%	-1.4%
State Grants	25,452,421	27,242,590	31,153,566	28,730,663	28,560,608	31,741,816	32,251,675	4.0%	1.6%
Education Finance Act (EFA)	52,862,734	54,764,824	56,952,873	50,574,570	42,098,976	37,707,971	43,168,656	-3.3%	14.5%
Education Improvement Act (EIA)	16,695,446	17,799,229	17,965,216	15,073,524	10,510,449	11,749,928	18,124,842	1.4%	54.3%
Education Lottery	1,601,378	1,644,323	1,426,843	1,428,611	144,071	1,493,551	1,678,442	0.8%	12.4%
Revenues from Federal Sources	22,942,883	24,348,812	24,891,423	24,411,477	40,494,144	36,092,431	29,229,741	4.1%	-19.0%
Revenues from Other Local Sources	1,488,795	1,258,232	1,418,888	5,942,928	5,681,466	3,337,333	1,819,340	3.4%	-45.5%
Total Expenditures (School Dist., Counties, & Cities)	365,926,857	401,444,995	405,300,761	399,714,315	383,081,891	380,332,047	424,854,400	2.5%	11.7%
Administration	128,679,492	130,675,315	121,866,296	115,390,907	111,858,571	115,662,653	123,388,818	-0.7%	6.7%
Instruction	110,862,900	117,747,268	123,903,381	123,469,804	116,822,688	117,379,669	121,821,957	1.6%	3.8%
Public Safety	30,010,124	31,153,977	35,009,304	36,398,342	35,472,263	37,382,708	40,046,729	4.9%	7.1%
Transportation	6,611,195	8,519,371	21,138,523	18,692,066	10,977,060	9,922,666	9,052,765	5.4%	-8.8%
Health & Human Services	4,803,801	5,942,064	4,876,286	4,914,452	5,471,464	5,238,064	5,562,591	2.5%	6.2%
Environment & Housing	13,991,888	15,064,431	15,587,467	15,983,424	14,305,305	14,519,344	16,678,737	3.0%	14.9%
Recreation & Culture	10,511,031	12,238,938	13,434,562	13,111,571	12,361,850	11,750,736	12,330,789	2.7%	4.9%
Debt Service/Interest on Debt /4	14,751,383	29,853,529	21,506,702	19,368,680	22,016,938	21,560,481	25,590,619	9.6%	18.7%
Land Purchase & Facility Construction	22,805,131	22,422,916	31,434,757	34,179,419	26,668,036	20,823,286	59,904,159	17.5%	187.7%
All Other	22,899,912	27,827,186	16,543,483	18,205,650	27,127,716	26,092,440	10,477,236	-12.2%	-59.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Aiken County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Districts, Counties, & Cities	104,301,122	108,562,923	106,711,777	113,733,646	116,278,050	122,341,791	126,418,208	3.3%	3.3%
School District Total	62,561,582	65,860,292	59,507,379	64,096,741	65,030,610	69,407,771	71,523,929	2.3%	3.0%
County Total	29,174,211	29,436,250	33,238,989	34,844,042	36,089,005	37,471,284	38,513,665	4.7%	2.8%
Cities Total	12,565,329	13,266,381	13,965,409	14,792,863	15,158,435	15,462,736	16,380,614	4.5%	5.9%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	480,980,471	484,903,095	521,326,115	554,201,798	563,773,131	576,358,646	627,578,949	4.5%	8.9%
Owner Occupied (4% assessment ratio)	160,989,241	161,212,408	185,110,616	195,549,309	204,812,414	211,839,978	235,246,049	6.5%	11.0%
Agricultural (Private) (4%)	2,799,190	2,208,277	4,998,720	5,433,580	5,860,550	6,058,760	6,338,520	14.6%	4.6%
Agricultural (Corporate) (6%)	295,950	711,480	408,690	271,050	255,390	263,050	252,860	-2.6%	-3.9%
Commercial/Rental (6%)	104,703,634	111,621,747	127,689,798	137,854,975	143,143,359	147,266,130	159,787,214	7.3%	8.5%
Personal Property (Vehicles) /6	71,740,450	67,739,488	66,276,190	64,166,771	58,027,306	56,764,026	61,148,503	-2.6%	7.7%
Other Personal Property County (10.5%)	6,257,220	5,392,170	5,573,540	6,928,290	7,817,540	7,600,880	8,413,970	5.1%	10.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	46,473,580	46,737,530	43,257,820	47,376,210	47,902,400	47,892,190	51,692,080	1.8%	7.9%
Utility (10.5%)	44,720,370	45,795,520	44,216,720	45,973,269	47,512,817	49,411,235	51,478,900	2.4%	4.2%
Business Personal (10.5%)	18,579,330	16,800,090	17,162,730	18,816,664	17,937,180	18,098,600	18,306,270	-0.2%	1.1%
Motor Carrier (9.5%)\	959,155	1,080,237	1,233,636	1,276,233	1,098,755	942,328	855,852	-1.9%	-9.2%
Fee-in-Lieu and Joint Industrial Park /7	23,462,351	25,604,148	25,397,655	30,555,447	29,405,420	30,221,469	34,058,731	6.4%	12.7%
Total Average Millage Rates /2									
	273.2	277.6	282.4	286.6	283.2	275.7	284.0	0.6%	3.0%
School Districts /3	147.0	152.6	154.0	154.6	155.4	160.1	151.4	0.5%	-5.4%
Counties /4	59.7	59.2	62.3	60.8	61.8	62.9	58.6	-0.3%	-6.9%
Cities & Special Purpose Districts /5	66.5	65.8	66.1	71.2	66.0	52.7	74.0	1.8%	40.5%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	104,301,122	108,562,923	106,711,777	113,733,646	116,278,050	122,341,791	126,418,208	3.3%	3.3%
Owner Occupied	27,470,612	28,445,135	20,371,937	21,820,766	23,417,038	26,007,114	28,134,893	0.4%	8.2%
Agricultural (Private)	652,021	528,676	1,241,845	1,342,659	1,459,632	1,543,433	1,527,189	15.2%	-1.1%
Agricultural (Corporate)	68,936	170,333	101,532	66,978	63,608	67,010	60,924	-2.0%	-9.1%
Commercial/Rental	24,388,847	26,723,001	31,722,300	34,064,519	35,651,376	37,515,164	38,498,775	7.9%	2.6%
Personal Property (Vehicles)	16,710,660	16,217,291	16,465,162	15,855,867	14,452,318	14,460,295	14,732,984	-2.1%	1.9%
Other Personal Property County	1,457,508	1,290,922	1,384,649	1,712,008	1,947,042	1,936,279	2,027,243	5.7%	4.7%
Manufacturing	13,119,445	13,813,331	13,559,622	14,995,259	15,388,628	15,675,981	16,210,074	3.6%	3.4%
Utility	10,416,814	10,963,757	10,984,872	11,360,180	11,833,573	12,587,216	12,403,211	3.0%	-1.5%
Business Personal	4,327,724	4,022,055	4,263,781	4,649,673	4,467,446	4,610,510	4,410,672	0.3%	-4.3%
Motor Carrier	223,418	258,616	306,475	315,362	273,657	240,052	206,207	-1.3%	-14.1%
Fee-in-Lieu and Joint Industrial Park	5,465,137	6,129,806	6,309,604	7,550,374	7,323,733	7,698,738	8,206,035	7.0%	6.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Aiken County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	205,704,789	225,592,921	232,366,576	230,475,805	227,893,208	231,152,826	238,196,857	2.5%	3.0%
Revenues from Local Sources	83,670,070	97,923,575	82,513,163	90,642,693	87,752,919	92,531,127	96,052,993	2.3%	3.8%
Current Property Taxes	62,561,582	65,860,292	59,507,379	64,096,741	65,030,610	69,407,771	71,523,929	2.3%	3.0%
Current Real & Personal Property Taxes	62,561,582	65,860,292	59,507,379	64,096,741	65,030,610	69,407,771	71,523,929	2.3%	3.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	21,108,488	32,063,283	23,005,784	26,545,952	22,722,309	23,123,356	24,529,064	2.5%	6.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	7,446,681	8,011,018	7,862,170	6,687,512	6,782,818	6,538,511	6,214,449	-3.0%	-5.0%
Bonds & Leases	11,840,412	22,261,976	13,303,075	14,007,262	14,372,188	14,449,952	16,830,336	6.0%	16.5%
Miscellaneous	1,821,395	1,790,289	1,840,539	5,851,178	1,567,303	2,134,893	1,484,279	-3.4%	-30.5%
Revenues from State Sources	101,405,359	104,927,868	126,365,303	116,845,067	103,064,332	104,239,766	116,085,184	2.3%	11.4%
Reimbursements for Property Tax Relief (Tier 1)	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	0.0%	0.0%
Homestead Exemption (Tier 2) /1	0	0	2,659,778	2,659,778	2,659,778	2,659,778	2,659,778	n/a	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	12,641,582	13,448,045	14,427,311	14,714,567	15,351,328	n/a	4.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0	0	n/a	n/a
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	22,098,301	22,571,992	26,571,511	25,513,039	25,076,247	27,766,471	26,954,638	3.4%	-2.9%
Education Finance Act (EFA)	52,862,734	54,764,824	56,952,873	50,574,570	42,098,976	37,707,971	43,168,656	-3.3%	14.5%
Education Improvement Act (EIA)	16,695,446	17,799,229	17,965,216	15,073,524	10,510,449	11,749,928	18,124,842	1.4%	54.3%
Education Lottery	1,601,378	1,644,323	1,426,843	1,428,611	144,071	1,493,551	1,678,442	0.8%	12.4%
Revenues from Federal Sources	20,629,360	22,741,478	23,488,110	22,988,045	37,075,957	34,381,933	26,058,680	4.0%	-24.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	198,767,932	231,831,487	236,020,784	227,169,062	217,049,879	224,350,226	231,894,349	2.6%	3.4%
Administration	67,113,839	71,373,460	76,414,754	77,887,110	71,515,345	74,014,943	77,015,961	2.3%	4.1%
Instruction	110,862,900	117,747,268	123,903,381	123,469,804	116,822,688	117,379,669	121,821,957	1.6%	3.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	175,989	169,771	155,292	159,381	196,495	248,043	278,319	7.9%	12.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	3,421	4,207	0	0	5,823	4,982	0	-100.0%	n/a
Debt Service/Interest on Debt	10,108,796	25,073,208	15,461,890	13,821,177	14,610,716	15,289,118	17,501,440	9.6%	14.5%
Purchase of Land & Facility Construction	9,087,346	16,065,371	18,217,001	9,882,368	11,937,388	15,364,667	13,005,390	6.2%	-15.4%
All Other	1,415,641	1,398,202	1,868,466	1,949,222	1,961,424	2,048,804	2,271,282	8.2%	10.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Aiken County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	85,870,433	98,776,811	92,445,864	96,757,535	93,280,970	94,288,183	94,825,539	1.7%	0.6%
Revenues from Local Sources	71,910,168	83,351,410	76,014,618	78,897,226	77,169,370	78,852,973	81,364,328	2.1%	3.2%
Current Property Taxes	29,174,211	29,436,250	33,238,989	34,844,042	36,089,005	37,471,284	38,513,665	4.7%	2.8%
Current Real & Personal Property Taxes	25,473,608	25,199,699	28,785,062	30,025,767	30,857,325	32,030,723	32,595,703	4.2%	1.8%
Fee In Lieu of Property Tax	1,788,276	2,117,452	2,306,035	2,781,435	2,950,998	2,968,649	3,446,468	11.6%	16.1%
All Other	1,912,327	2,119,100	2,147,892	2,036,840	2,280,682	2,471,911	2,471,494	4.4%	0.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	134,412	148,698	196,141	147,484	153,989	170,257	182,950	5.3%	7.5%
Capital Projects/Transportation Tax (1%)	16,599,539	15,630,816	17,147,195	17,002,363	16,940,089	17,303,620	18,962,602	2.2%	9.6%
Licenses, fees, Charges, Bonds, etc.	26,002,006	38,135,646	25,432,293	26,903,337	23,986,287	23,907,812	23,705,111	-1.5%	-0.8%
Licenses & Permits	2,483,809	2,688,696	2,609,926	2,425,400	2,179,618	2,249,637	2,219,534	-1.9%	-1.3%
Service Revenue & Charges	9,528,471	12,237,144	12,458,916	11,615,722	11,183,659	11,609,064	11,348,149	3.0%	-2.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	13,989,726	23,209,806	10,363,451	12,862,215	10,623,010	10,049,111	10,137,428	-5.2%	0.9%
Revenues from State Sources	12,297,205	14,533,560	15,299,912	13,985,500	12,747,920	12,479,308	10,885,323	-2.0%	-12.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,325,590	1,381,247	1,534,296	1,608,575	1,675,755	1,729,460	1,678,699	4.0%	-2.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,947,199	8,616,651	9,624,129	9,165,290	7,752,414	6,589,441	6,050,994	-4.4%	-8.2%
Manufacturer's Depreciation Reimbursement	317,651	377,622	384,870	497,894	365,614	375,504	365,726	2.4%	-2.6%
State Grants	2,706,765	4,158,039	3,756,618	2,713,740	2,954,137	3,784,903	2,789,904	0.5%	-26.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,094,553	415,473	574,144	645,506	977,978	678,092	1,687,107	7.5%	148.8%
Revenues from Other Local Sources	568,507	476,368	557,189	3,229,303	2,385,703	2,277,810	888,782	7.7%	-61.0%
Total Expenditures (County only)	112,689,086	115,995,180	103,952,668	98,919,318	101,265,125	97,995,737	124,045,128	1.6%	26.6%
Administration	54,413,928	52,820,952	37,982,296	29,812,403	31,914,629	34,032,696	39,143,437	-5.3%	15.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	14,359,515	14,855,204	15,400,487	17,000,882	17,019,211	17,257,653	19,890,773	5.6%	15.3%
Transportation	2,824,300	4,130,525	16,268,287	13,177,022	5,329,216	4,151,749	3,302,689	2.6%	-20.5%
Health & Human Services	4,627,812	5,747,684	4,694,347	4,722,135	5,274,969	4,990,021	5,284,272	2.2%	5.9%
Environment & Housing	5,493,788	5,434,953	6,226,070	5,964,449	5,393,095	5,514,115	8,278,562	7.1%	50.1%
Recreation & Culture	3,299,556	3,977,936	3,496,088	3,519,135	3,966,017	3,377,100	3,270,774	-0.1%	-3.1%
Debt Service/Interest on Debt	2,701,178	3,478,995	4,902,532	4,458,127	4,673,303	3,682,799	2,953,382	1.5%	-19.8%
Land Purchase & Facility Construction	4,710,090	31,112	1,937,483	5,137,932	4,217,803	2,106,754	34,957,715	39.7%	1559.3%
All Other	20,258,919	25,517,819	13,045,078	15,127,233	23,476,882	22,882,850	6,963,524	-16.3%	-69.6%

Aiken County

	FY 06 /1	FY 07 /1 /2	FY 08 /1	FY 09 /1	FY 10 /1	FY 11 /1	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	49,734,089	60,040,740	65,783,162	62,621,082	64,477,424	60,333,360	65,534,401	4.7%	8.6%
Revenues from Local Sources	44,238,507	54,643,224	60,197,279	55,490,551	55,342,643	55,338,766	57,881,418	4.6%	4.6%
Current Property Taxes	12,565,329	13,266,381	13,965,409	14,792,863	15,158,435	15,462,736	16,380,614	4.5%	5.9%
Current Real & Personal Property Taxes	11,740,287	12,486,835	13,209,663	13,954,202	14,374,689	14,676,957	15,700,991	5.0%	7.0%
Fee In Lieu of Property Tax	505,976	506,599	506,937	506,972	507,028	507,083	309,032	-7.9%	-39.1%
All Other	319,066	272,947	248,809	331,689	276,718	278,696	370,591	2.5%	33.0%
Local Options Sales Tax	1,091,724	1,346,848	1,125,512	151,335	133,390	22,648	165,119	-27.0%	629.1%
Local Hospitality Tax	426,148	457,960	488,614	499,310	506,172	511,537	518,733	3.3%	1.4%
Local Accommodations Tax	414,995	416,334	442,187	432,051	465,972	488,233	543,899	4.6%	11.4%
Capital Projects/Transportation Tax	566,500	7,393,401	9,508,146	8,328,262	7,967,512	8,326,835	8,992,545	58.5%	8.0%
Licenses, fees, Charges, Bonds, etc.	29,173,811	31,762,300	34,667,411	31,286,730	31,111,162	30,526,777	31,280,508	1.2%	2.5%
Licenses & Permits	12,124,144	12,778,314	13,818,915	13,479,577	13,030,374	13,298,599	13,384,062	1.7%	0.6%
Service Revenue & Charges	12,839,967	13,799,559	14,497,987	14,608,972	15,107,074	14,379,625	14,153,034	1.6%	-1.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	4,209,700	5,184,427	6,350,509	3,198,181	2,973,714	2,848,553	3,743,412	-1.9%	31.4%
Revenues from State Sources	3,356,324	3,423,791	3,895,015	3,638,980	3,398,809	2,902,665	5,238,471	7.7%	80.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	555,874	621,458	632,407	636,357	683,328	706,546	707,460	4.1%	0.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,122,409	2,255,360	2,386,621	2,446,018	2,134,153	1,951,888	1,966,107	-1.3%	0.7%
Manufacturer's Depreciation Reimbursement	30,686	34,414	50,550	52,721	51,104	53,789	57,771	11.1%	7.4%
State Grants	647,355	512,559	825,437	503,884	530,224	190,442	2,507,133	25.3%	1216.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,218,970	1,191,861	829,169	777,926	2,440,209	1,032,406	1,483,954	3.3%	43.7%
Revenues from Other Local Sources	920,288	781,864	861,699	2,713,625	3,295,763	1,059,523	930,558	0.2%	-12.2%
Total Expenditures (Cities only)	54,469,839	53,618,328	65,327,309	73,625,935	64,766,887	57,986,084	68,914,923	4.0%	18.8%
Administration	7,151,725	6,480,903	7,469,246	7,691,394	8,428,597	7,615,014	7,229,420	0.2%	-5.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	15,650,609	16,298,773	19,608,817	19,397,460	18,453,052	20,125,055	20,155,956	4.3%	0.2%
Transportation	3,786,895	4,388,846	4,870,236	5,515,044	5,647,844	5,770,917	5,750,076	7.2%	-0.4%
Health & Human Services	0	24,609	26,647	32,936	0	0	0	n/a	n/a
Environment & Housing	8,498,100	9,629,478	9,361,397	10,018,975	8,912,210	9,005,229	8,400,175	-0.2%	-6.7%
Recreation & Culture	7,208,054	8,256,795	9,938,474	9,592,436	8,390,010	8,368,654	9,060,015	3.9%	8.3%
Debt Service/Interest on Debt	1,941,409	1,301,326	1,142,280	1,089,376	2,732,919	2,588,564	5,135,797	17.6%	98.4%
Purchase of Land & Facility Construction	9,007,695	6,326,433	11,280,273	19,159,119	10,512,845	3,351,865	11,941,054	4.8%	256.3%
All Other	1,225,352	911,165	1,629,939	1,129,195	1,689,410	1,160,786	1,242,430	0.2%	7.0%

* Cities Included: Aiken, Burnetown, Jackson, Monetta, New Ellenton, North Augusta, Perry, Salley, Wagener & Windsor.

/1 In FYs 06-12 Windsor was excluded

/2 In FY 07 Monetta was excluded

Aiken County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	62,561,582	65,860,292	59,507,379	64,096,741	65,030,610	69,407,771	71,523,929	2.3%	3.0%
Owner Occupied	15,519,576	16,457,363	7,722,299	8,640,855	9,251,249	11,051,609	12,120,162	-4.0%	9.7%
Agricultural (Private)	411,510	337,036	769,920	840,156	910,678	969,953	959,726	15.2%	-1.1%
Agricultural (Corporate)	43,508	108,589	62,948	41,911	39,685	42,112	38,286	-2.1%	-9.1%
Commercial/Rental	15,392,512	17,036,144	19,667,227	21,315,535	22,243,228	23,575,984	24,193,644	7.8%	2.6%
Personal Property (Vehicles)	10,546,585	10,338,664	10,208,089	9,921,652	9,016,937	9,087,410	9,258,595	-2.1%	1.9%
Other Personal Property	919,876	822,974	858,456	1,071,272	1,214,777	1,216,833	1,273,973	5.6%	4.7%
Manufacturing	6,832,095	7,133,263	6,662,720	7,325,447	7,443,615	7,667,109	7,826,783	2.3%	2.1%
Utility	6,574,355	6,989,490	6,810,413	7,108,520	7,383,077	7,910,295	7,794,505	2.9%	-1.5%
Business Personal	2,731,353	2,564,095	2,643,463	2,909,487	2,787,281	2,897,423	2,771,782	0.2%	-4.3%
Motor Carrier	141,006	164,870	190,009	197,335	170,737	150,858	129,586	-1.4%	-14.1%
Fee-in-Lieu and Joint Industrial Park	3,449,207	3,907,804	3,911,835	4,724,572	4,569,345	4,838,186	5,156,888	6.9%	6.6%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	28,711,525	28,700,046	32,467,250	33,671,182	34,813,762	36,232,094	36,745,897	4.2%	1.4%
Owner Occupied	9,610,050	9,541,708	11,528,355	11,880,828	12,647,447	13,317,066	13,774,087	6.2%	3.4%
Agricultural (Private)	167,094	130,702	311,311	330,124	361,897	380,877	371,132	14.2%	-2.6%
Agricultural (Corporate)	17,666	42,110	25,452	16,468	15,771	16,536	14,805	-2.9%	-10.5%
Commercial/Rental	6,250,152	6,606,576	7,952,290	8,375,541	8,839,298	9,257,708	9,355,834	7.0%	1.1%
Personal Property (Vehicles)	4,282,456	4,009,309	4,127,562	3,898,528	3,583,266	3,568,402	3,580,357	-2.9%	0.3%
Other Personal Property	373,517	319,147	347,110	420,936	482,744	477,820	492,653	4.7%	3.1%
Manufacturing	2,774,182	2,766,263	2,694,019	2,878,397	2,958,039	3,010,685	3,026,666	1.5%	0.5%
Utility	2,669,526	2,710,508	2,753,738	2,793,160	2,933,981	3,106,178	3,014,184	2.0%	-3.0%
Business Personal	1,109,070	994,350	1,068,864	1,143,229	1,107,645	1,137,747	1,071,866	-0.6%	-5.8%
Motor Carrier	57,256	63,936	76,829	77,539	67,850	59,238	50,112	-2.2%	-15.4%
Fee-in-Lieu and Joint Industrial Park	1,400,556	1,515,437	1,581,720	1,856,432	1,815,825	1,899,836	1,994,201	6.1%	5.0%

Allendale County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	36,978,679	36,852,400	34,350,261	34,824,246	40,190,223	33,865,598	33,804,596	-1.5%	-0.2%
Revenues from Local Sources	14,900,240	15,401,609	14,107,257	15,334,009	21,809,209	15,765,857	16,542,456	1.8%	4.9%
Current Property Taxes	9,713,598	9,699,604	9,706,139	10,711,922	10,916,907	10,795,081	10,922,351	2.0%	1.2%
Current Real & Personal Property Taxes	9,192,799	8,972,153	9,056,072	9,381,824	9,742,994	9,839,367	10,117,091	1.6%	2.8%
Fee In Lieu of Property Tax (only Counties and Cities)	67,933	259,468	189,131	261,808	400,777	611,182	427,922	35.9%	-30.0%
All Other	452,866	467,983	460,936	1,068,290	773,136	344,532	377,338	-3.0%	9.5%
Local Options Sales Tax	541,577	596,490	497,737	634,914	635,472	735,650	682,136	3.9%	-7.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	56,731	1,318	1,552	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	1,121,423	1,547,383	366,616	472,930	512,997	441,850	359,124	-17.3%	-18.7%
Licenses, fees, Charges, Bonds, etc.	3,466,911	3,556,814	3,535,213	3,514,243	9,743,833	3,793,276	4,578,845	4.7%	20.7%
Licenses & Permits	600,966	771,865	516,533	724,899	624,398	787,402	763,558	4.1%	-3.0%
Service Revenue & Charges	1,324,092	1,663,564	2,000,179	2,056,911	1,950,818	2,152,753	2,582,111	11.8%	19.9%
Bonds & Leases	0	0	0	0	6,376,144	251,980	1,302	n/a	-99.5%
Miscellaneous	1,541,853	1,121,385	1,018,501	732,433	792,473	601,141	1,231,874	-3.7%	104.9%
Revenues from State Sources	15,239,878	15,591,529	16,399,417	15,472,044	13,070,303	12,238,952	12,749,262	-2.9%	4.2%
Reimbursements for Property Tax Relief (Tier 1)	413,385	413,385	413,385	413,385	413,385	413,385	413,385	0.0%	0.0%
Homestead Exemption (Tier 2) /1	517,309	591,804	659,421	952,294	662,696	622,720	675,245	4.5%	8.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	317,589	372,262	449,967	468,408	507,029	n/a	8.2%
\$2.5 Million Minimum Disbursement /3	0	0	2,182,411	2,127,738	2,050,033	2,031,592	1,992,971	n/a	-1.9%
State-Shared Taxes (Aid to Subdivisions)	1,079,993	974,836	1,271,765	1,419,326	1,104,955	990,848	853,319	-3.9%	-13.9%
Manufacturer's Depreciation Reimbursement	300,940	325,460	344,101	769,379	169,417	322,792	279,437	-1.2%	-13.4%
State Grants	4,769,119	5,092,224	3,016,925	3,287,475	3,110,233	2,137,670	2,123,463	-12.6%	-0.7%
Education Finance Act (EFA)	3,250,252	3,800,618	3,800,618	3,583,777	3,000,077	2,461,207	2,668,598	-3.2%	8.4%
Education Improvement Act (EIA)	1,697,752	4,352,016	4,352,016	2,486,322	1,940,763	2,543,299	3,049,939	10.3%	19.9%
Education Lottery	3,211,128	41,186	41,186	60,086	168,777	247,031	185,876	-37.8%	-24.8%
Revenues from Federal Sources	6,838,561	5,859,262	3,457,594	3,869,922	4,917,087	5,247,259	4,258,205	-7.6%	-18.8%
Revenues from Other Local Sources	0	0	385,993	148,271	393,624	613,530	254,673	n/a	-58.5%
Total Expenditures (School Dist., Counties, & Cities)	31,996,726	29,668,297	32,197,863	31,619,158	39,570,745	33,796,553	33,430,434	0.7%	-1.1%
Administration	12,949,405	13,748,579	15,296,535	12,136,312	12,138,122	12,365,407	12,420,358	-0.7%	0.4%
Instruction	10,026,563	9,476,507	9,476,507	10,566,430	10,483,911	10,005,734	9,201,836	-1.4%	-8.0%
Public Safety	3,139,735	3,426,387	3,109,629	3,014,732	3,355,939	3,624,204	4,892,332	7.7%	35.0%
Transportation	235,598	1,053,721	525,408	488,086	475,686	539,021	516,841	14.0%	-4.1%
Health & Human Services	0	0	685,338	646,791	155,795	490,845	482,842	n/a	-1.6%
Environment & Housing	1,321,114	387,130	1,492,134	1,932,320	1,750,868	1,229,699	1,487,335	2.0%	21.0%
Recreation & Culture	131,755	109,830	128,209	120,448	108,889	121,065	152,174	2.4%	25.7%
Debt Service/Interest on Debt /4	752,504	681,897	675,982	683,244	1,729,712	1,816,337	1,634,449	13.8%	-10.0%
Land Purchase & Facility Construction	2,986,553	0	24,000	140,851	7,456,357	1,385,640	1,325,437	-12.7%	-4.3%
All Other	453,499	784,246	784,121	1,889,944	1,915,466	2,218,601	1,316,830	19.4%	-40.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Allendale County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Districts, Counties, & Cities	9,713,598	9,699,604	9,706,139	10,711,922	10,916,907	10,795,081	10,922,351	2.0%	1.2%
School District Total	5,440,407	4,750,574	4,750,574	5,747,018	5,787,575	5,822,245	5,979,955	1.6%	2.7%
County Total	3,429,520	4,164,333	4,269,196	4,291,328	4,162,664	4,283,071	4,149,191	3.2%	-3.1%
Cities Total	843,671	784,697	686,369	673,576	966,668	689,765	793,205	-1.0%	15.0%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	24,382,713	22,265,846	22,143,491	21,182,894	20,669,276	24,765,917	24,028,097	-0.2%	-3.0%
Owner Occupied (4% assessment ratio)	3,559,410	3,613,760	3,587,230	3,576,790	3,567,280	3,543,050	3,562,630	0.0%	0.6%
Agricultural (Private) (4%)	1,057,190	1,055,240	1,034,340	1,040,370	1,034,450	1,038,110	1,045,780	-0.2%	0.7%
Agricultural (Corporate) (6%)	453,910	452,560	501,010	493,900	506,660	506,690	505,570	1.8%	-0.2%
Commercial/Rental (6%)	2,349,150	2,385,850	2,450,990	2,497,140	2,627,090	2,631,600	2,640,570	2.0%	0.3%
Personal Property (Vehicles) /6	2,423,840	2,254,490	2,201,340	1,993,490	1,692,334	1,709,410	1,783,700	-5.0%	4.3%
Other Personal Property County (10.5%)	89,030	100,000	91,240	66,980	50,300	56,287	63,215	-5.5%	12.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	10,379,930	8,346,840	6,107,870	6,615,722	6,280,100	7,979,990	8,390,920	-3.5%	5.1%
Utility (10.5%)	3,227,280	3,032,064	5,331,817	3,946,754	4,259,938	6,737,600	5,594,014	9.6%	-17.0%
Business Personal (10.5%)	689,070	883,480	680,925	793,500	492,120	408,370	413,390	-8.2%	1.2%
Motor Carrier (9.5%)\\	31,183	18,842	34,009	35,528	36,284	32,090	28,308	-1.6%	-11.8%
Fee-in-Lieu and Joint Industrial Park /7	122,720	122,720	122,720	122,720	122,720	122,720	0	-100.0%	n/a
Total Average Millage Rates /2									
School Districts /3	578.7	527.0	616.0	590.0	590.0	594.5	602.3	0.7%	1.3%
Counties /4	240.1	231.9	247.5	308.4	321.8	270.7	287.2	3.0%	6.1%
Cities & Special Purpose Districts /5	146.7	187.1	199.0	204.0	195.5	159.6	166.9	2.2%	4.6%
	191.9	108.0	169.5	77.6	72.7	164.2	148.2	-4.2%	-9.8%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	9,713,598	9,699,604	9,706,139	10,711,922	10,916,907	10,795,081	10,922,351	2.0%	1.2%
Owner Occupied	613,252	690,093	376,597	320,046	552,294	167,649	196,930	-17.2%	17.5%
Agricultural (Private)	458,572	495,033	509,493	598,600	602,683	489,942	526,199	2.3%	7.4%
Agricultural (Corporate)	196,890	212,304	246,787	284,176	295,186	239,135	254,385	4.4%	6.4%
Commercial/Rental	1,018,978	1,119,247	1,207,304	1,436,786	1,530,575	1,241,998	1,328,641	4.5%	7.0%
Personal Property (Vehicles)	1,051,376	1,057,623	1,084,332	1,146,999	985,975	806,766	897,495	-2.6%	11.2%
Other Personal Property County	38,618	46,912	44,943	38,538	29,305	26,565	31,808	-3.2%	19.7%
Manufacturing	4,570,380	4,175,127	3,197,735	4,068,313	4,059,642	4,377,383	4,649,936	0.3%	6.2%
Utility	1,399,880	1,422,398	2,626,337	2,270,854	2,481,893	3,179,848	2,814,710	12.3%	-11.5%
Business Personal	298,894	414,457	335,409	456,558	286,715	192,732	208,003	-5.9%	7.9%
Motor Carrier	13,526	8,839	16,752	20,442	21,140	15,145	14,244	0.9%	-6.0%
Fee-in-Lieu and Joint Industrial Park	53,232	57,570	60,449	70,610	71,498	57,918	0	-100.0%	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Allendale County

	FY 06 /5	FY 07	FY 08 /6	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	22,713,670	19,834,541	22,334,541	22,685,977	27,722,561	22,792,354	22,264,060	-0.3%	-2.3%
Revenues from Local Sources	6,164,003	5,502,685	5,502,685	6,629,714	12,913,857	6,891,114	6,945,116	2.0%	0.8%
Current Property Taxes	5,440,407	4,750,574	4,750,574	5,747,018	5,787,575	5,822,245	5,979,955	1.6%	2.7%
Current Real & Personal Property Taxes	5,367,537	4,750,574	4,750,574	5,747,018	5,753,405	5,822,245	5,916,370	1.6%	1.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	72,870	0	0	0	34,170	0	63,585	-2.2%	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	723,596	752,111	752,111	882,696	7,126,282	1,068,869	965,161	4.9%	-9.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	317,087	420,858	420,858	328,047	270,220	399,370	310,952	-0.3%	-22.1%
Bonds & Leases	0	0	0	0	6,376,144	251,980	1,302	n/a	-99.5%
Miscellaneous	406,509	331,253	331,253	554,649	479,918	417,519	652,907	8.2%	56.4%
Revenues from State Sources	13,549,560	11,242,454	13,742,454	12,621,582	10,538,021	10,714,836	11,359,769	-2.9%	6.0%
Reimbursements for Property Tax Relief (Tier 1)	413,385	413,385	413,385	413,385	413,385	413,385	413,385	0.0%	0.0%
Homestead Exemption (Tier 2) /1	274,109	304,127	304,127	631,759	354,912	313,665	356,556	4.5%	13.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	317,589	372,262	449,967	468,408	507,029	n/a	8.2%
\$2.5 Million Minimum Disbursement /3	0	0	2,182,411	2,127,738	2,050,033	2,031,592	1,992,971	n/a	-1.9%
State-Shared Taxes (Aid to Subdivisions)	40,045	30,430	30,430	108,493	21,110	38,886	39,723	-0.1%	2.2%
Manufacturer's Depreciation Reimbursement	166,992	177,794	177,794	598,806	21,860	159,907	171,491	0.4%	7.2%
State Grants 4/	4,495,897	2,122,898	2,122,898	2,238,954	2,117,137	2,037,456	1,974,201	-12.8%	-3.1%
Education Finance Act (EFA)	3,250,252	3,800,618	3,800,618	3,583,777	3,000,077	2,461,207	2,668,598	-3.2%	8.4%
Education Improvement Act (EIA)	1,697,752	4,352,016	4,352,016	2,486,322	1,940,763	2,543,299	3,049,939	10.3%	19.9%
Education Lottery	3,211,128	41,186	41,186	60,086	168,777	247,031	185,876	-37.8%	-24.8%
Revenues from Federal Sources	3,000,107	3,089,402	3,089,402	3,434,681	4,270,683	5,186,404	3,959,175	4.7%	-23.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	23,680,637	20,791,894	20,791,894	20,355,561	27,561,158	21,670,235	20,340,507	-2.5%	-6.1%
Administration	10,310,976	10,768,086	10,768,086	9,157,213	9,318,468	9,625,732	9,671,510	-1.1%	0.5%
Instruction	10,026,563	9,476,507	9,476,507	10,566,430	10,483,911	10,005,734	9,201,836	-1.4%	-8.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	11,898	88,775	90,956	101,003	n/a	11.0%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	416	72	72	0	0	0	5,000	51.3%	n/a
Debt Service/Interest on Debt	422,430	438,076	438,076	449,537	1,412,828	1,574,615	1,247,725	19.8%	-20.8%
Purchase of Land & Facility Construction	2,860,258	0	0	125,249	6,199,021	316,184	41,112	-50.7%	-87.0%
All Other	59,994	109,153	109,153	45,234	58,155	57,014	72,321	3.2%	26.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

5/ Figures for the Allendale County School district are from FY 2004-2005; As of the date of publication of this document, the State Department of Education had not received the audit financial statements for the FY 2005-2006 year.

6/ Figures for the Allendale County School district are from FY 2007-06. As of the date of publication of this document, the State Department of Education had not received the audit financial statements for the FY 2007-2008 year.

Allendale County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	11,129,541	13,746,873	9,161,588	8,989,424	8,729,202	8,111,689	8,203,710	-5.0%	1.1%
Revenues from Local Sources	6,130,624	7,151,148	6,318,193	6,328,131	6,236,641	6,324,252	6,754,706	1.6%	6.8%
Current Property Taxes	3,429,520	4,164,333	4,269,196	4,291,328	4,162,664	4,283,071	4,149,191	3.2%	-3.1%
Current Real & Personal Property Taxes	3,005,678	3,520,842	3,710,159	3,066,762	3,480,925	3,425,079	3,469,056	2.4%	1.3%
Fee In Lieu of Property Tax	67,933	259,468	189,131	261,808	400,777	611,182	427,922	35.9%	-30.0%
All Other	355,909	384,023	369,906	962,758	280,962	246,810	252,213	-5.6%	2.2%
Local Options Sales Tax (1%)	200,000	200,000	200,000	300,000	300,000	400,000	400,000	12.2%	0.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	1,121,423	1,547,383	366,616	472,930	512,997	441,850	359,124	-17.3%	-18.7%
Licenses, fees, Charges, Bonds, etc.	1,379,681	1,239,432	1,482,381	1,263,873	1,260,980	1,199,331	1,846,391	5.0%	54.0%
Licenses & Permits	150,596	79,932	1,060	184,110	9,773	36,208	53,756	-15.8%	48.5%
Service Revenue & Charges	325,620	510,397	892,794	1,003,991	1,101,360	1,058,757	1,341,921	26.6%	26.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	903,465	649,103	588,527	75,772	149,847	104,366	450,714	-10.9%	331.9%
Revenues from State Sources	1,254,082	3,977,841	2,202,402	2,449,929	2,098,937	1,140,734	1,044,928	-3.0%	-8.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	216,243	260,542	326,200	291,095	278,420	279,733	289,755	5.0%	3.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	662,255	699,272	828,314	939,740	679,864	597,902	497,965	-4.6%	-16.7%
Manufacturer's Depreciation Reimbursement	133,948	147,666	166,307	170,573	147,557	162,885	107,946	-3.5%	-33.7%
State Grants	241,636	2,870,361	881,581	1,048,521	993,096	100,214	149,262	-7.7%	48.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,744,835	2,617,884	255,000	63,093	0	33,173	149,403	-41.5%	350.4%
Revenues from Other Local Sources	0	0	385,993	148,271	393,624	613,530	254,673	n/a	-58.5%
Total Expenditures (County only)	4,510,617	5,396,196	8,032,587	7,562,948	7,962,399	9,124,121	9,241,779	12.7%	1.3%
Administration	1,842,898	2,390,223	3,810,953	2,058,316	1,900,875	2,083,281	2,099,253	2.2%	0.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,980,849	2,270,681	1,968,012	1,763,906	2,198,660	2,543,649	3,355,442	9.2%	31.9%
Transportation	202,150	223,631	308,135	216,127	218,968	315,777	287,644	6.1%	-8.9%
Health & Human Services	0	0	685,338	634,893	67,020	398,064	380,014	n/a	-4.5%
Environment & Housing	0	0	411,736	929,961	357,901	337,949	366,391	n/a	8.4%
Recreation & Culture	111,314	100,284	110,156	119,395	103,022	117,858	138,590	3.7%	17.6%
Debt Service/Interest on Debt	0	0	159,627	79,898	103,474	200,531	213,680	n/a	6.6%
Land Purchase & Facility Construction	0	0	24,000	15,602	1,257,336	1,069,456	1,273,425	n/a	19.1%
All Other	373,406	411,377	554,630	1,744,850	1,755,143	2,057,556	1,127,340	20.2%	-45.2%

/1 05 estimate based upon 10 year compound growth rate (1994-2004)

Allendale County

	FY 06	FY 07	FY 08	FY 09 /1	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	3,135,468	3,270,986	2,854,132	3,148,845	3,738,460	2,961,555	3,336,826	1.0%	12.7%
Revenues from Local Sources	2,605,613	2,747,776	2,286,379	2,376,164	2,658,711	2,550,491	2,842,634	1.5%	11.5%
Current Property Taxes	843,671	784,697	686,369	673,576	966,668	689,765	793,205	-1.0%	15.0%
Current Real & Personal Property Taxes	819,584	700,737	595,339	568,044	508,664	592,043	731,665	-1.9%	23.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	24,087	83,960	91,030	105,532	458,004	97,722	61,540	16.9%	-37.0%
Local Options Sales Tax	341,577	396,490	297,737	334,914	335,472	335,650	282,136	-3.1%	-15.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	56,731	1,318	1,552	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,363,634	1,565,271	1,300,721	1,367,674	1,356,571	1,525,076	1,767,293	4.4%	15.9%
Licenses & Permits	450,370	691,933	515,473	540,789	614,625	751,194	709,802	7.9%	-5.5%
Service Revenue & Charges	681,385	732,309	686,527	724,873	579,238	694,626	929,238	5.3%	33.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	231,879	141,029	98,721	102,012	162,708	79,256	128,253	-9.4%	61.8%
Revenues from State Sources	436,236	371,234	454,561	400,533	433,345	383,382	344,565	-3.9%	-10.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	26,957	27,135	29,094	29,440	29,364	29,322	28,934	1.2%	-1.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	377,693	245,134	413,021	371,093	403,981	354,060	315,631	-2.9%	-10.9%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	31,586	98,965	12,446	0	0	0	0	-100.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	93,619	151,976	113,192	372,148	646,404	27,682	149,627	8.1%	440.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (Cities only)	3,805,472	3,480,207	3,373,382	3,700,649	4,047,188	3,002,197	3,848,148	0.2%	28.2%
Administration	795,531	590,270	717,496	920,783	918,779	656,394	649,595	-3.3%	-1.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,158,886	1,155,706	1,141,617	1,250,826	1,157,279	1,080,555	1,536,890	4.8%	42.2%
Transportation	33,448	830,090	217,273	271,959	256,718	223,244	229,197	37.8%	2.7%
Health & Human Services	0	0	0	0	0	1,825	1,825	n/a	0.0%
Environment & Housing	1,321,114	387,130	1,080,398	1,002,359	1,392,967	891,750	1,120,944	-2.7%	25.7%
Recreation & Culture	20,025	9,474	17,981	1,053	5,867	3,207	8,584	-13.2%	167.7%
Debt Service/Interest on Debt	330,074	243,821	78,279	153,809	213,410	41,191	173,044	-10.2%	320.1%
Purchase of Land & Facility Construction	126,295	0	0	0	0	0	10,900	-33.5%	n/a
All Other	20,099	263,716	120,338	99,860	102,168	104,031	117,169	34.2%	12.6%

* Cities Included: Allendale, Fairfax, Sycamore & Ulmer.

/1 In FY 09 Ulmer was excluded

Allendale County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	5,440,407	4,750,574	4,750,574	5,747,018	5,787,575	5,822,245	5,979,955	1.6%	2.7%
Owner Occupied	441,157	424,729	157,033	317,411	284,522	77,297	102,699	-21.6%	32.9%
Agricultural (Private)	253,810	244,734	256,047	320,843	332,864	281,012	300,326	2.8%	6.9%
Agricultural (Corporate)	108,975	104,959	124,023	152,316	163,032	137,159	145,189	4.9%	5.9%
Commercial/Rental	563,983	553,333	606,734	770,102	845,341	712,364	758,317	5.1%	6.5%
Personal Property (Vehicles)	581,915	522,868	544,934	614,779	544,557	462,731	512,242	-2.1%	10.7%
Other Personal Property	21,374	23,192	22,586	20,656	16,185	15,237	18,154	-2.7%	19.1%
Manufacturing	2,492,009	1,935,823	1,511,983	2,040,245	2,020,801	2,160,153	2,409,698	-0.6%	11.6%
Utility	774,804	703,205	1,319,874	1,217,153	1,370,756	1,823,842	1,606,484	12.9%	-11.9%
Business Personal	165,432	204,899	168,561	244,710	158,354	110,544	118,717	-5.4%	7.4%
Motor Carrier	7,486	4,370	8,419	10,957	11,675	8,687	8,129	1.4%	-6.4%
Fee-in-Lieu and Joint Industrial Park	29,463	28,462	30,379	37,846	39,489	33,220	0	-100.0%	n/a

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	3,577,830	4,165,407	4,406,265	4,320,615	4,040,307	3,951,622	4,011,024	1.9%	1.5%
Owner Occupied	522,295	676,048	713,812	729,548	697,311	565,325	594,712	2.2%	5.2%
Agricultural (Private)	155,128	197,410	205,820	212,201	202,208	165,640	174,573	2.0%	5.4%
Agricultural (Corporate)	66,605	84,663	99,694	100,739	99,039	80,847	84,395	4.0%	4.4%
Commercial/Rental	344,706	446,335	487,715	509,335	513,528	419,895	440,792	4.2%	5.0%
Personal Property (Vehicles)	355,665	421,761	438,038	406,607	330,807	272,752	297,754	-2.9%	9.2%
Other Personal Property	13,064	18,708	18,156	13,662	9,832	8,981	10,553	-3.5%	17.5%
Manufacturing	1,523,113	1,561,494	1,215,386	1,349,390	1,227,597	1,273,278	1,400,701	-1.4%	10.0%
Utility	473,559	567,227	1,060,962	805,008	832,707	1,075,044	933,812	12.0%	-13.1%
Business Personal	101,112	165,278	135,495	161,848	96,197	65,159	69,007	-6.2%	5.9%
Motor Carrier	4,576	3,525	6,767	7,247	7,093	5,120	4,725	0.5%	-7.7%
Fee-in-Lieu and Joint Industrial Park	18,007	22,958	24,420	25,031	23,989	19,581	0	-100.0%	n/a

Anderson County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	430,889,787	440,958,754	429,081,002	547,469,143	513,354,589	439,032,497	427,039,425	-0.1%	-2.7%
Revenues from Local Sources	249,209,482	249,473,152	211,092,079	338,770,320	302,004,448	219,995,349	213,001,124	-2.6%	-3.2%
Current Property Taxes	139,289,367	139,092,898	130,359,626	137,871,132	142,241,367	142,731,796	145,753,981	0.8%	2.1%
Current Real & Personal Property Taxes	128,655,769	132,387,632	125,407,316	132,690,907	136,498,321	136,826,316	139,843,689	1.4%	2.2%
Fee In Lieu of Property Tax (only Counties and Cities)	7,007,990	3,270,226	1,654,809	1,994,112	2,130,491	2,122,330	2,374,686	-16.5%	11.9%
All Other	3,625,607	3,435,040	3,297,500	3,186,113	3,612,555	3,783,150	3,535,606	-0.4%	-6.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	1,691,219	1,909,319	2,228,277	2,368,446	2,342,658	2,483,178	2,629,833	7.6%	5.9%
Local Accommodations Tax	95,353	91,159	169,232	116,683	106,386	2,118	610,236	36.3%	28711.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	108,133,543	108,379,776	78,334,944	198,414,059	157,314,037	74,778,257	64,007,074	-8.4%	-14.4%
Licenses & Permits	15,913,070	18,970,534	19,667,696	15,933,249	13,418,898	13,289,707	12,792,232	-3.6%	-3.7%
Service Revenue & Charges	33,802,556	37,094,727	35,321,636	35,722,493	33,886,941	32,628,213	32,004,911	-0.9%	-1.9%
Bonds & Leases	45,534,025	33,843,260	1,850,708	134,655,213	100,373,715	17,358,703	7,837,006	-25.4%	-54.9%
Miscellaneous	12,883,892	18,471,255	21,494,904	12,103,104	9,634,483	11,501,634	11,372,925	-2.1%	-1.1%
Revenues from State Sources	145,084,096	155,271,511	185,672,267	174,154,994	155,898,139	163,803,443	174,276,914	3.1%	6.4%
Reimbursements for Property Tax Relief (Tier 1)	7,983,133	7,969,571	9,943,419	9,943,419	9,943,419	9,943,419	9,943,419	3.7%	0.0%
Homestead Exemption (Tier 2) /1	6,916,309	7,980,885	8,426,750	8,560,706	8,729,360	9,102,232	8,903,380	4.3%	-2.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	17,765,375	18,777,021	20,224,993	20,591,656	21,400,842	n/a	3.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	10,510,579	12,217,521	13,136,589	12,470,300	10,134,469	9,355,501	8,526,212	-3.4%	-8.9%
Manufacturer's Depreciation Reimbursement	1,892,690	2,211,625	2,189,919	2,202,192	2,511,418	2,509,881	2,487,637	4.7%	-0.9%
State Grants	32,323,037	35,082,249	37,953,373	37,437,331	35,180,568	47,057,764	43,342,693	5.0%	-7.9%
Education Finance Act (EFA)	63,616,138	68,275,651	73,145,113	66,156,256	53,490,044	47,873,232	56,934,388	-1.8%	18.9%
Education Improvement Act (EIA)	19,407,459	19,390,099	21,195,988	16,852,149	14,133,345	15,547,754	20,950,176	1.3%	34.7%
Education Lottery	2,434,751	2,143,910	1,915,742	1,755,620	1,550,523	1,822,004	1,788,168	-5.0%	-1.9%
Revenues from Federal Sources	36,302,527	35,996,349	31,907,310	33,903,837	54,037,158	53,731,264	38,372,662	0.9%	-28.6%
Revenues from Other Local Sources	293,683	217,742	409,346	639,993	1,414,844	1,502,441	1,388,724	29.6%	-7.6%
Total Expenditures (School Dist., Counties, & Cities)	403,696,536	426,221,344	472,516,413	477,425,313	486,465,889	519,131,792	476,906,995	2.8%	-8.1%
Administration	129,290,879	138,707,452	144,488,140	145,193,187	130,700,725	126,910,911	138,766,224	1.2%	9.3%
Instruction	134,263,369	140,875,057	152,452,535	152,963,591	148,343,710	141,434,885	149,430,103	1.8%	5.7%
Public Safety	43,073,808	37,231,278	48,192,255	41,611,201	45,944,409	45,985,036	45,280,449	0.8%	-1.5%
Transportation	11,034,695	12,153,562	11,537,232	12,904,653	11,296,824	9,967,274	12,313,525	1.8%	23.5%
Health & Human Services	8,242,757	6,552,234	7,148,911	7,320,843	6,066,612	6,362,583	7,128,695	-2.4%	12.0%
Environment & Housing	9,505,656	9,487,993	10,173,245	9,985,191	11,697,905	11,185,528	16,846,475	10.0%	50.6%
Recreation & Culture	6,242,872	10,351,643	11,520,649	10,108,220	9,793,495	9,660,011	10,520,099	9.1%	8.9%
Debt Service/Interest on Debt /4	32,311,112	35,010,661	35,344,767	35,220,628	43,740,078	40,897,913	45,071,232	5.7%	10.2%
Land Purchase & Facility Construction	25,277,684	33,082,864	48,871,802	51,561,675	72,938,623	120,789,221	44,680,765	10.0%	-63.0%
All Other	4,453,704	2,768,600	2,786,877	10,556,124	5,943,508	5,938,430	6,869,428	7.5%	15.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Anderson County

Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total for School Districts, Counties, & Cities	139,289,367	139,092,898	130,359,626	137,871,132	142,241,367	142,731,796	145,753,981	0.8%	2.1%
School District Total	84,929,729	88,412,369	81,058,267	84,861,007	88,554,715	88,334,853	90,176,673	1.0%	2.1%
County Total	40,199,223	37,136,703	35,227,636	37,648,817	39,446,598	39,961,895	40,821,236	0.3%	2.2%
Cities Total	14,160,415	13,543,826	14,073,723	15,361,308	14,240,054	14,435,048	14,756,072	0.7%	2.2%

Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	555,849,425	569,358,079	581,880,247	652,820,062	659,558,811	666,076,006	670,378,402	3.2%	0.6%
Owner Occupied (4% assessment ratio)	176,515,090	181,894,730	191,054,580	229,218,140	240,004,331	246,842,491	250,460,261	6.0%	1.5%
Agricultural (Private) (4%)	2,064,690	2,095,720	2,243,660	2,429,480	2,519,550	2,594,340	2,613,860	4.0%	0.8%
Agricultural (Corporate) (6%)	85,200	79,760	75,470	64,160	44,800	44,790	34,770	-13.9%	-22.4%
Commercial/Rental (6%)	152,073,610	162,906,270	166,501,690	195,394,150	198,339,930	202,931,610	195,990,260	4.3%	-3.4%
Personal Property (Vehicles) /6	81,090,227	77,910,373	74,828,360	70,603,868	63,474,085	61,070,580	65,896,363	-3.4%	7.9%
Other Personal Property County (10.5%)	6,514,110	6,589,727	7,280,400	6,627,990	7,923,343	7,708,670	7,726,400	2.9%	0.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	26,655,858	26,874,129	27,430,147	26,122,088	27,627,118	31,904,842	30,443,798	2.2%	-4.6%
Utility (10.5%)	44,231,090	44,919,840	45,239,910	48,697,667	47,779,450	48,659,678	50,376,150	2.2%	3.5%
Business Personal (10.5%)	21,489,610	22,230,850	22,852,720	23,786,170	23,680,590	23,337,750	23,968,870	1.8%	2.7%
Motor Carrier (9.5%)\	290,180	326,410	376,300	401,849	249,304	299,015	173,460	-8.2%	-42.0%
Fee-in-Lieu and Joint Industrial Park /7	44,839,760	43,530,270	43,997,010	49,474,500	47,916,310	40,682,240	42,694,210	-0.8%	4.9%

Total Average Millage Rates /2	315.2	329.4	318.1	328.2	331.1	334.6	342.7	1.4%	2.4%
School Districts /3	167.2	169.3	186.9	174.0	180.0	178.5	181.3	1.4%	1.6%
Counties /4	64.3	63.7	62.3	58.8	61.1	61.8	61.9	-0.6%	0.3%
Cities & Special Purpose Districts /5	83.8	96.4	68.8	95.4	90.1	94.4	99.5	2.9%	5.4%

Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	139,289,367	139,092,898	130,359,626	137,871,132	142,241,367	142,731,796	145,753,981	0.8%	2.1%
Owner Occupied	31,839,178	32,537,013	17,988,146	23,518,139	26,241,000	27,160,719	28,357,270	-1.9%	4.4%
Agricultural (Private)	546,700	558,654	635,605	644,411	683,823	702,054	715,976	4.6%	2.0%
Agricultural (Corporate)	22,560	21,262	21,380	17,018	12,159	12,121	9,524	-13.4%	-21.4%
Commercial/Rental	40,266,873	43,425,737	47,168,122	51,827,593	53,830,776	54,915,306	53,684,741	4.9%	-2.2%
Personal Property (Vehicles)	21,471,509	20,768,478	21,198,062	18,727,421	17,227,289	16,526,305	18,050,026	-2.9%	9.2%
Other Personal Property County	1,724,841	1,756,616	2,062,458	1,758,050	2,150,448	2,086,043	2,116,380	3.5%	1.5%
Manufacturing	14,066,073	10,434,032	9,425,472	8,922,902	9,628,674	10,756,097	10,713,710	-4.4%	-0.4%
Utility	11,711,747	11,974,230	12,815,976	12,916,880	12,967,660	13,167,791	13,798,801	2.8%	4.8%
Business Personal	5,690,135	5,926,052	6,473,928	6,309,196	6,427,070	6,315,427	6,565,441	2.4%	4.0%
Motor Carrier	76,835	87,011	106,602	106,589	67,663	80,916	47,513	-7.7%	-41.3%
Fee-in-Lieu and Joint Industrial Park	11,872,914	11,603,814	12,463,876	13,122,933	13,004,805	11,009,018	11,694,600	-0.3%	6.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Anderson County

								6 Year Compound Growth Rate	FY 12 Percent Change
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues (School District only)	300,602,730	300,186,927	289,819,875	422,238,681	386,201,754	300,143,175	302,991,427	0.1%	0.9%
Revenues from Local Sources	150,685,897	143,388,063	102,435,520	239,882,057	206,895,694	123,002,491	117,726,449	-4.0%	-4.3%
Current Property Taxes	84,929,729	88,412,369	81,058,267	84,861,007	88,554,715	88,334,853	90,176,673	1.0%	2.1%
Current Real & Personal Property Taxes	84,586,017	87,977,239	80,576,000	84,365,550	88,140,408	87,959,912	89,842,924	1.0%	2.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	343,712	435,130	482,267	495,457	414,307	374,941	333,749	-0.5%	-11.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	65,756,168	54,975,694	21,377,253	155,021,050	118,340,979	34,667,638	27,549,776	-13.5%	-20.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	15,442,570	17,342,206	15,474,510	16,107,094	14,303,848	13,119,086	13,781,780	-1.9%	5.1%
Bonds & Leases	45,534,025	33,843,260	1,850,708	134,655,213	100,373,715	17,358,703	7,837,006	-25.4%	-54.9%
Miscellaneous	4,779,573	3,790,228	4,052,035	4,258,743	3,663,416	4,189,849	5,930,990	3.7%	41.6%
Revenues from State Sources	125,446,935	131,606,367	162,466,235	152,806,220	136,609,382	137,225,044	152,843,443	3.3%	11.4%
Reimbursements for Property Tax Relief (Tier 1)	7,983,133	7,969,571	9,943,419	9,943,419	9,943,419	9,943,419	9,943,419	3.7%	0.0%
Homestead Exemption (Tier 2) /1	4,554,778	4,809,804	4,895,385	5,026,264	4,992,941	5,011,344	5,018,340	1.6%	0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	17,765,375	18,777,021	20,224,993	20,591,656	21,400,842	n/a	3.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	513,999	528,539	533,906	519,715	0	526,343	533,907	0.6%	1.4%
Manufacturer's Depreciation Reimbursement	1,246,691	1,385,354	1,349,167	1,359,275	1,102,709	1,573,301	1,582,169	4.1%	0.6%
State Grants 4/	25,689,986	27,103,439	31,722,140	32,416,501	31,171,408	34,335,991	34,692,034	5.1%	1.0%
Education Finance Act (EFA)	63,616,138	68,275,651	73,145,113	66,156,256	53,490,044	47,873,232	56,934,388	-1.8%	18.9%
Education Improvement Act (EIA)	19,407,459	19,390,099	21,195,988	16,852,149	14,133,345	15,547,754	20,950,176	1.3%	34.7%
Education Lottery	2,434,751	2,143,910	1,915,742	1,755,620	1,550,523	1,822,004	1,788,168	-5.0%	-1.9%
Revenues from Federal Sources	24,469,898	25,192,497	24,918,120	29,550,404	42,696,678	39,915,640	32,421,535	4.8%	-18.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	265,371,931	290,450,881	319,712,464	312,177,684	333,329,341	361,525,749	326,391,575	3.5%	-9.7%
Administration	94,281,334	100,632,031	104,112,831	104,512,871	101,211,351	98,030,841	108,612,874	2.4%	10.8%
Instruction	134,263,369	140,875,057	152,452,535	152,963,591	148,343,710	141,434,885	149,430,103	1.8%	5.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	189,681	184,353	172,758	189,437	208,197	83,300	73,011	-14.7%	-12.4%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	292,207	161,578	160,258	153,073	91,817	53,283	40,474	-28.1%	-24.0%
Debt Service/Interest on Debt	20,563,399	22,375,196	21,623,419	22,111,836	23,911,435	24,006,093	25,406,151	3.6%	5.8%
Purchase of Land & Facility Construction	13,569,590	24,255,294	39,172,089	31,133,581	58,558,273	96,789,275	41,683,054	20.6%	-56.9%
All Other	2,212,351	1,967,372	2,018,574	1,113,295	1,004,558	1,128,072	1,145,908	-10.4%	1.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Anderson County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	89,653,162	94,767,344	93,136,103	80,880,988	80,954,734	89,530,266	82,918,297	-1.3%	-7.4%
Revenues from Local Sources	65,245,387	71,123,291	71,141,944	61,002,483	60,878,736	62,394,647	61,215,368	-1.1%	-1.9%
Current Property Taxes	40,199,223	37,136,703	35,227,636	37,648,817	39,446,598	39,961,895	40,821,236	0.3%	2.2%
Current Real & Personal Property Taxes	30,811,330	31,427,686	31,079,096	33,462,793	34,255,911	35,041,038	35,771,540	2.5%	2.1%
Fee In Lieu of Property Tax	6,648,522	3,238,453	1,651,969	1,991,612	2,063,610	2,082,336	2,342,849	-16.0%	12.5%
All Other	2,739,370	2,470,564	2,496,570	2,194,412	3,127,077	2,838,521	2,706,847	-0.2%	-4.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	0	0	0	0	0	0	610,236	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	25,046,164	33,986,588	35,914,308	23,353,666	21,432,138	22,432,752	19,783,896	-3.9%	-11.8%
Licenses & Permits	4,548,562	4,659,703	4,338,169	3,257,661	3,734,800	3,810,963	3,016,988	-6.6%	-20.8%
Service Revenue & Charges	14,373,695	15,820,052	15,140,306	14,388,258	14,369,804	13,322,867	13,427,717	-1.1%	0.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	6,123,907	13,506,833	16,435,833	5,707,747	3,327,534	5,298,922	3,339,191	-9.6%	-37.0%
Revenues from State Sources	17,641,485	20,937,945	19,153,411	17,648,845	16,398,550	23,400,075	18,304,756	0.6%	-21.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,168,250	2,378,184	2,682,680	2,711,131	2,900,816	3,253,908	3,049,428	5.8%	-6.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	8,343,084	9,999,019	10,682,574	10,260,842	8,665,129	7,511,765	6,545,806	-4.0%	-12.9%
Manufacturer's Depreciation Reimbursement	626,177	706,547	715,659	720,468	1,282,241	815,642	820,011	4.6%	0.5%
State Grants	6,503,974	7,854,195	5,072,499	3,956,404	3,550,364	11,818,760	7,889,512	3.3%	-33.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	6,596,473	2,573,001	2,595,707	1,985,616	2,801,991	2,840,032	2,478,770	-15.1%	-12.7%
Revenues from Other Local Sources	169,818	133,107	245,041	244,044	875,457	895,513	919,402	32.5%	2.7%
Total Expenditures (County only)	93,884,014	92,797,619	103,141,746	108,901,862	103,270,633	107,654,763	103,399,550	1.6%	-4.0%
Administration	25,950,925	23,080,380	22,955,591	26,583,831	23,226,830	22,251,077	23,391,306	-1.7%	5.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	29,267,871	23,157,050	33,228,635	26,396,162	29,451,795	30,075,031	29,132,672	-0.1%	-3.1%
Transportation	9,677,785	11,838,004	10,710,138	12,232,979	9,880,741	8,690,874	11,897,393	3.5%	36.9%
Health & Human Services	8,053,076	6,367,881	6,804,434	7,122,858	5,849,796	5,226,991	5,557,111	-6.0%	6.3%
Environment & Housing	4,192,673	4,767,176	4,710,409	5,162,872	6,058,712	6,681,740	12,549,569	20.0%	87.8%
Recreation & Culture	2,487,992	5,995,498	6,236,540	7,318,415	6,410,924	6,752,294	6,335,640	16.9%	-6.2%
Debt Service/Interest on Debt	8,070,371	8,796,060	9,183,514	10,103,230	12,328,005	11,390,703	11,806,853	6.5%	3.7%
Land Purchase & Facility Construction	6,183,321	8,795,570	9,312,485	13,981,515	10,063,830	16,586,053	2,729,006	-12.7%	-83.5%
All Other	0	0	0	0	0	0	0	n/a	n/a

Anderson County

	FY 06	FY 07	FY 08	FY 09 /1	FY 10 /1	FY 11 /2	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	40,633,895	46,004,484	46,125,024	44,349,475	46,198,101	49,359,055	41,129,701	0.2%	-16.7%
Revenues from Local Sources	33,278,198	34,961,799	37,514,615	37,885,780	34,230,018	34,598,211	34,059,307	0.4%	-1.6%
Current Property Taxes	14,160,415	13,543,826	14,073,723	15,361,308	14,240,054	14,435,048	14,756,072	0.7%	2.2%
Current Real & Personal Property Taxes	13,258,422	12,982,707	13,752,220	14,862,564	14,102,002	13,825,366	14,229,225	1.2%	2.9%
Fee In Lieu of Property Tax	359,468	31,773	2,840	2,500	66,881	39,994	31,837	-33.2%	-20.4%
All Other	542,525	529,346	318,663	496,244	71,171	569,688	495,010	-1.5%	-13.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	1,691,219	1,909,319	2,228,277	2,368,446	2,342,658	2,483,178	2,629,833	7.6%	5.9%
Local Accommodations Tax	95,353	91,159	169,232	116,683	106,386	2,118	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	17,331,211	19,417,494	21,043,383	20,039,343	17,540,920	17,677,867	16,673,402	-0.6%	-5.7%
Licenses & Permits	11,364,508	14,310,831	15,329,527	12,675,588	9,684,098	9,478,744	9,775,244	-2.5%	3.1%
Service Revenue & Charges	3,986,291	3,932,469	4,706,820	5,227,141	5,213,289	6,186,260	4,795,414	3.1%	-22.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,980,412	1,174,194	1,007,036	2,136,614	2,643,533	2,012,863	2,102,744	1.0%	4.5%
Revenues from State Sources	1,995,676	2,727,199	4,052,621	3,699,929	2,890,207	3,178,324	3,128,715	7.8%	-1.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	193,281	792,897	848,685	823,311	835,603	836,980	835,612	27.6%	-0.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,653,496	1,689,963	1,920,109	1,689,743	1,469,340	1,317,393	1,446,499	-2.2%	9.8%
Manufacturer's Depreciation Reimbursement	19,822	119,724	125,093	122,449	126,468	120,938	85,457	27.6%	-29.3%
State Grants	129,077	124,615	1,158,734	1,064,426	458,796	903,013	761,147	34.4%	-15.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	5,236,156	8,230,851	4,393,483	2,367,817	8,538,489	10,975,592	3,472,357	-6.6%	-68.4%
Revenues from Other Local Sources	123,865	84,635	164,305	395,949	539,387	606,928	469,322	24.9%	-22.7%
Total Expenditures (Cities only)	44,440,591	42,972,844	49,662,203	56,345,767	49,865,915	49,951,280	47,115,870	1.0%	-5.7%
Administration	9,058,620	14,995,041	17,419,718	14,096,485	6,262,544	6,628,993	6,762,044	-4.8%	2.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,805,937	14,074,228	14,963,620	15,215,039	16,492,614	15,910,005	16,147,777	2.6%	1.5%
Transportation	1,356,910	315,558	827,094	671,674	1,416,083	1,276,400	416,132	-17.9%	-67.4%
Health & Human Services	0	0	171,719	8,548	8,619	1,052,292	1,498,573	n/a	42.4%
Environment & Housing	5,312,983	4,720,817	5,462,836	4,822,319	5,639,193	4,503,788	4,296,906	-3.5%	-4.6%
Recreation & Culture	3,462,673	4,194,567	5,123,851	2,636,732	3,290,754	2,854,434	4,143,985	3.0%	45.2%
Debt Service/Interest on Debt	3,677,342	3,839,405	4,537,834	3,005,562	7,500,638	5,501,117	7,858,228	13.5%	42.8%
Purchase of Land & Facility Construction	5,524,773	32,000	387,228	6,446,579	4,316,520	7,413,893	268,705	-39.6%	-96.4%
All Other	2,241,353	801,228	768,303	9,442,829	4,938,950	4,810,358	5,723,520	16.9%	19.0%

* Cities Included: Anderson, Belton, Honea Path, Iva, Pelzer, Pendleton, Starr, West Pelzer & Williamston.

/1 In FYs 09-10 Iva & Starr were excluded

/2 Iva was excluded.

Anderson County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	84,929,729	88,412,369	81,058,267	84,861,007	88,554,715	88,334,853	90,176,673	1.0%	2.1%
Owner Occupied	21,522,200	22,821,890	8,003,786	11,160,271	13,033,292	13,517,179	14,057,209	-6.9%	4.0%
Agricultural (Private)	345,123	354,767	419,393	422,695	453,529	462,994	473,820	5.4%	2.3%
Agricultural (Corporate)	14,242	13,502	14,107	11,163	8,064	7,993	6,303	-12.7%	-21.1%
Commercial/Rental	25,419,824	27,577,061	31,123,070	33,995,815	35,701,952	36,215,786	35,527,576	5.7%	-1.9%
Personal Property (Vehicles)	13,554,615	13,188,805	13,987,175	12,284,073	11,425,580	10,898,839	11,945,175	-2.1%	9.6%
Other Personal Property	1,088,864	1,115,521	1,360,877	1,153,176	1,426,232	1,375,712	1,400,581	4.3%	1.8%
Manufacturing	4,455,653	4,549,300	5,127,338	4,544,873	4,972,988	5,693,834	5,518,613	3.6%	-3.1%
Utility	7,393,436	7,604,110	8,456,400	8,472,705	8,600,485	8,683,953	9,131,793	3.6%	5.2%
Business Personal	3,592,090	3,763,278	4,271,709	4,138,457	4,262,597	4,164,925	4,344,889	3.2%	4.3%
Motor Carrier	48,505	55,255	70,339	69,916	44,876	53,363	31,443	-7.0%	-41.1%
Fee-in-Lieu and Joint Industrial Park	7,495,178	7,368,881	8,224,073	8,607,862	8,625,120	7,260,275	7,739,271	0.5%	6.6%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	35,718,951	36,276,434	36,258,346	38,368,336	40,283,804	41,133,466	41,527,816	2.5%	1.0%
Owner Occupied	11,342,881	11,589,354	11,905,067	13,471,888	14,658,719	15,243,737	15,515,219	5.4%	1.8%
Agricultural (Private)	132,677	133,528	139,808	142,788	153,886	160,213	161,920	3.4%	1.1%
Agricultural (Corporate)	5,475	5,082	4,703	3,771	2,736	2,766	2,154	-14.4%	-22.1%
Commercial/Rental	9,772,268	10,379,511	10,375,118	11,483,943	12,113,987	12,532,024	12,140,975	3.7%	-3.1%
Personal Property (Vehicles)	5,210,868	4,964,030	4,662,734	4,149,617	3,876,800	3,771,408	4,082,071	-4.0%	8.2%
Other Personal Property	418,597	419,862	453,659	389,548	483,933	476,048	478,626	2.3%	0.5%
Manufacturing	1,712,909	1,712,275	1,709,238	1,535,279	1,687,379	1,970,281	1,885,897	1.6%	-4.3%
Utility	2,842,295	2,862,051	2,819,007	2,862,119	2,918,220	3,004,974	3,120,643	1.6%	3.8%
Business Personal	1,380,925	1,416,430	1,424,008	1,397,990	1,446,337	1,441,221	1,484,795	1.2%	3.0%
Motor Carrier	18,647	20,797	23,448	23,618	15,227	18,466	10,745	-8.8%	-41.8%
Fee-in-Lieu and Joint Industrial Park	2,881,408	2,773,515	2,741,559	2,907,776	2,926,579	2,512,328	2,644,771	-1.4%	5.3%

Bamberg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	39,747,169	39,343,952	40,671,230	40,390,894	38,707,554	69,808,280	37,175,727	-1.1%	-46.7%
Revenues from Local Sources	16,739,324	17,208,424	15,999,286	15,615,610	15,534,058	46,495,892	15,948,308	-0.8%	-65.7%
Current Property Taxes	10,943,245	10,449,108	9,884,888	9,831,965	10,097,548	10,384,552	10,764,082	-0.3%	3.7%
Current Real & Personal Property Taxes	9,900,557	9,834,046	9,304,369	9,315,380	9,565,902	9,849,397	10,187,582	0.5%	3.4%
Fee In Lieu of Property Tax (only Counties and Cities)	8,802	18	16,713	8,738	1,954	9,279	6,484	-5.0%	-30.1%
All Other	1,033,886	615,044	563,806	507,847	529,693	525,876	570,017	-9.4%	8.4%
Local Options Sales Tax	1,020,516	1,121,422	1,072,936	1,134,403	1,063,081	1,141,441	1,098,196	1.2%	-3.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	5,098	5,608	n/a	10.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,775,562	5,637,894	5,041,462	4,649,241	4,373,429	34,964,801	4,080,422	-2.6%	-88.3%
Licenses & Permits	923,746	828,119	923,468	766,272	736,535	1,043,394	748,471	-3.4%	-28.3%
Service Revenue & Charges	2,629,901	2,468,673	3,050,816	2,795,059	2,995,141	2,959,474	2,865,129	1.4%	-3.2%
Bonds & Leases	100,000	1,310,386	0	245,873	211,092	30,466,791	0	-100.0%	n/a
Miscellaneous	1,121,915	1,030,716	1,067,178	842,037	430,661	495,142	466,822	-13.6%	-5.7%
Revenues from State Sources	17,063,317	16,879,038	20,496,916	19,153,358	16,182,204	15,308,981	15,780,792	-1.3%	3.1%
Reimbursements for Property Tax Relief (Tier 1)	823,997	823,997	823,997	823,997	823,997	823,997	823,997	0.0%	0.0%
Homestead Exemption (Tier 2) /1	944,632	972,459	986,615	1,012,859	1,031,086	1,086,305	1,092,845	2.5%	0.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	769,768	849,862	964,654	992,266	1,053,856	n/a	6.2%
\$2.5 Million Minimum Disbursement /3	0	0	1,730,232	1,650,138	1,535,336	1,507,734	1,446,144	n/a	-4.1%
State-Shared Taxes (Aid to Subdivisions)	1,392,668	1,604,763	2,428,468	2,455,608	1,446,074	1,281,412	1,088,665	-4.0%	-15.0%
Manufacturer's Depreciation Reimbursement	72,637	81,738	89,949	58,057	58,826	101,715	76,149	0.8%	-25.1%
State Grants	3,483,079	3,493,341	3,574,705	3,517,603	3,196,714	3,199,767	3,109,645	-1.9%	-2.8%
Education Finance Act (EFA)	6,542,489	6,537,638	6,563,721	5,823,505	4,624,766	3,856,334	4,552,768	-5.9%	18.1%
Education Improvement Act (EIA)	3,330,740	3,104,990	3,267,486	2,686,862	2,238,943	2,179,426	2,320,544	-5.8%	6.5%
Education Lottery	473,075	260,112	261,975	274,867	261,808	280,025	216,178	-12.2%	-22.8%
Revenues from Federal Sources	5,723,331	4,886,328	3,912,886	5,375,415	6,666,005	7,692,937	5,097,900	-1.9%	-33.7%
Revenues from Other Local Sources	221,197	370,162	262,142	246,511	325,287	310,470	348,727	7.9%	12.3%
Total Expenditures (School Dist., Counties, & Cities)	37,925,330	36,814,496	37,079,151	38,642,236	37,588,765	42,643,239	58,400,737	7.5%	37.0%
Administration	12,823,749	12,744,883	12,412,755	12,572,398	12,560,478	12,755,621	12,569,584	-0.3%	-1.5%
Instruction	14,093,363	13,658,610	13,713,210	14,091,207	13,509,195	12,954,848	13,505,191	-0.7%	4.2%
Public Safety	3,464,947	3,961,351	3,297,638	3,535,339	3,470,631	3,798,032	3,506,682	0.2%	-7.7%
Transportation	271,735	709,159	446,177	577,859	511,041	441,237	229,164	-2.8%	-48.1%
Health & Human Services	1,038,460	532,888	344,639	269,153	492,729	490,276	607,196	-8.6%	23.8%
Environment & Housing	1,341,212	660,561	558,762	696,671	652,177	700,906	669,843	-10.9%	-4.4%
Recreation & Culture	279,615	225,056	79,416	77,438	114,641	108,751	154,964	-9.4%	42.5%
Debt Service/Interest on Debt /4	1,641,771	1,491,941	1,432,543	1,589,081	1,560,098	2,508,449	1,627,126	-0.1%	-35.1%
Land Purchase & Facility Construction	64,649	1,947,584	903,832	786,297	888,706	5,696,262	22,215,065	164.7%	290.0%
All Other	2,905,829	882,463	3,890,179	4,446,793	3,829,069	3,188,857	3,315,922	2.2%	4.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Bamberg County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Districts, Counties, & Cities	10,943,245	10,449,108	9,884,888	9,831,965	10,097,548	10,384,552	10,764,082	-0.3%	3.7%
School District Total	6,305,598	6,586,514	5,932,587	6,034,113	6,312,400	6,619,888	6,761,521	1.2%	2.1%
County Total	4,059,547	3,145,563	3,254,483	3,119,668	3,099,368	3,114,391	3,285,653	-3.5%	5.5%
Cities Total	578,100	717,031	697,818	678,184	685,780	650,273	716,908	3.7%	10.2%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	29,573,030	29,665,480	29,674,140	29,221,300	29,311,340	28,993,850	29,206,860	-0.2%	0.7%
Owner Occupied (4% assessment ratio)	8,465,230	8,464,460	8,510,400	8,618,520	8,929,330	8,939,970	8,907,040	0.9%	-0.4%
Agricultural (Private) (4%)	1,750,880	1,742,800	1,820,030	1,843,010	1,840,980	1,867,370	1,888,380	1.3%	1.1%
Agricultural (Corporate) (6%)	189,580	189,580	91,380	76,090	76,090	68,130	54,560	-18.7%	-19.9%
Commercial/Rental (6%)	5,219,210	5,361,800	5,459,340	5,714,940	5,842,370	6,017,600	6,100,300	2.6%	1.4%
Personal Property (Vehicles) /6	4,757,050	4,652,170	4,473,180	4,347,360	3,863,500	3,487,550	3,796,260	-3.7%	8.9%
Other Personal Property County (10.5%)	236,470	242,120	286,360	291,590	368,960	333,400	345,810	6.5%	3.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,869,480	2,783,030	2,731,360	2,018,860	2,072,530	2,209,890	2,091,110	-5.1%	-5.4%
Utility (10.5%)	4,399,430	4,499,100	4,571,190	4,680,070	4,774,040	4,742,750	4,656,950	1.0%	-1.8%
Business Personal (10.5%)	1,256,160	1,241,130	1,182,610	1,100,340	1,096,450	962,220	1,039,390	-3.1%	8.0%
Motor Carrier (9.5%)\\	429,540	489,290	548,290	530,520	447,090	364,970	327,060	-4.4%	-10.4%
Fee-in-Lieu and Joint Industrial Park /7	0	0	0	0	0	0	0	n/a	n/a
Total Average Millage Rates /2	473.0	483.3	499.4	498.6	529.1	534.2	546.2	2.4%	2.3%
School Districts /3	241.1	249.8	253.6	263.8	276.4	291.0	295.8	3.5%	1.7%
Counties /4	146.4	115.9	121.3	117.3	116.4	118.7	124.0	-2.7%	4.4%
Cities & Special Purpose Districts /5	85.5	117.6	124.4	117.5	136.3	124.5	126.4	6.7%	1.6%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	10,943,245	10,449,108	9,884,888	9,831,965	10,097,548	10,384,552	10,764,082	-0.3%	3.7%
Owner Occupied	1,867,604	1,697,569	989,806	1,002,961	1,114,756	1,191,524	1,215,937	-6.9%	2.0%
Agricultural (Private)	752,089	719,406	763,518	789,012	811,183	855,169	887,608	2.8%	3.8%
Agricultural (Corporate)	81,434	78,256	38,335	32,575	33,527	31,200	25,645	-17.5%	-17.8%
Commercial/Rental	2,241,908	2,213,285	2,290,240	2,446,626	2,574,299	2,755,782	2,867,365	4.2%	4.0%
Personal Property (Vehicles)	2,043,387	1,920,359	1,876,537	1,861,151	1,702,358	1,597,136	1,784,382	-2.2%	11.7%
Other Personal Property County	101,576	99,944	120,130	124,833	162,573	152,682	162,543	8.2%	6.5%
Manufacturing	1,241,385	1,148,819	1,162,542	873,033	915,164	1,021,306	989,382	-3.7%	-3.1%
Utility	1,889,772	1,857,173	1,917,653	2,003,587	2,103,565	2,171,960	2,188,938	2.5%	0.8%
Business Personal	539,583	512,323	496,115	471,067	483,124	440,652	488,551	-1.6%	10.9%
Motor Carrier	184,509	201,973	230,012	227,121	196,999	167,139	153,730	-3.0%	-8.0%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Bamberg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	27,302,296	27,999,383	28,239,098	28,111,661	27,458,616	57,699,851	27,156,790	-0.1%	-52.9%
Revenues from Local Sources	8,040,658	9,291,591	7,316,804	7,516,537	7,607,671	38,347,682	7,896,473	-0.3%	-79.4%
Current Property Taxes	6,305,598	6,586,514	5,932,587	6,034,113	6,312,400	6,619,888	6,761,521	1.2%	2.1%
Current Real & Personal Property Taxes	6,170,090	6,434,571	5,760,534	5,920,840	6,209,447	6,541,376	6,672,372	1.3%	2.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	135,508	151,943	172,053	113,273	102,953	78,512	89,149	-6.7%	13.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,735,060	2,705,077	1,384,217	1,482,424	1,295,271	31,727,794	1,134,952	-6.8%	-96.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	830,186	860,839	873,345	796,761	764,404	883,539	784,456	-0.9%	-11.2%
Bonds & Leases	100,000	1,310,386	0	245,873	211,092	30,466,791	0	-100.0%	n/a
Miscellaneous	804,874	533,852	510,872	439,790	319,775	377,464	350,496	-12.9%	-7.1%
Revenues from State Sources	14,594,350	14,364,112	17,257,545	16,162,947	14,221,356	13,436,033	14,173,667	-0.5%	5.5%
Reimbursements for Property Tax Relief (Tier 1)	823,997	823,997	823,997	823,997	823,997	823,997	823,997	0.0%	0.0%
Homestead Exemption (Tier 2) /1	564,426	571,232	520,612	585,602	603,778	642,066	641,275	2.2%	-0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	769,768	849,862	964,654	992,266	1,053,856	n/a	6.2%
\$2.5 Million Minimum Disbursement /3	0	0	1,730,232	1,650,138	1,535,336	1,507,734	1,446,144	n/a	-4.1%
State-Shared Taxes (Aid to Subdivisions)	56,980	56,980	56,980	56,980	56,980	56,980	56,980	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	18,338	21,826	24,289	24,832	26,455	62,437	39,175	13.5%	-37.3%
State Grants 4/	2,784,305	2,987,337	3,238,485	3,386,302	3,084,639	3,034,768	3,022,750	1.4%	-0.4%
Education Finance Act (EFA)	6,542,489	6,537,638	6,563,721	5,823,505	4,624,766	3,856,334	4,552,768	-5.9%	18.1%
Education Improvement Act (EIA)	3,330,740	3,104,990	3,267,486	2,686,862	2,238,943	2,179,426	2,320,544	-5.8%	6.5%
Education Lottery	473,075	260,112	261,975	274,867	261,808	280,025	216,178	-12.2%	-22.8%
Revenues from Federal Sources	4,667,288	4,343,680	3,664,749	4,432,177	5,629,589	5,916,136	5,086,650	1.4%	-14.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	27,590,650	27,257,304	27,032,668	27,288,742	26,687,046	30,874,978	49,035,235	10.1%	58.8%
Administration	11,675,893	10,895,291	11,181,561	11,420,646	11,387,947	11,456,075	11,498,855	-0.3%	0.4%
Instruction	14,093,363	13,658,610	13,713,210	14,091,207	13,509,195	12,954,848	13,505,191	-0.7%	4.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	355,190	252,896	207,876	177,149	1,854	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	119,610	66,606	53,596	35,758	64,621	57,443	83,971	-5.7%	46.2%
Debt Service/Interest on Debt	1,176,764	1,169,543	1,233,413	1,440,569	1,460,400	2,430,742	1,573,394	5.0%	-35.3%
Purchase of Land & Facility Construction	64,649	1,143,487	465,344	42,164	138,105	3,869,165	22,215,065	164.7%	474.2%
All Other	105,181	70,871	177,668	81,249	124,924	106,705	158,759	7.1%	48.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Bamberg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	7,870,271	7,016,117	8,191,215	7,487,070	6,458,209	6,299,208	6,320,820	-3.6%	0.3%
Revenues from Local Sources	5,843,318	5,031,030	5,524,020	5,054,165	5,026,448	4,959,242	5,129,406	-2.1%	3.4%
Current Property Taxes	4,059,547	3,145,563	3,254,483	3,119,668	3,099,368	3,114,391	3,285,653	-3.5%	5.5%
Current Real & Personal Property Taxes	3,211,966	2,733,647	2,906,226	2,784,605	2,741,234	2,732,895	2,872,079	-1.8%	5.1%
Fee In Lieu of Property Tax	18	18	18	18	18	18	18	0.0%	0.0%
All Other	847,563	411,898	348,239	335,045	358,117	381,478	413,557	-11.3%	8.4%
Local Options Sales Tax (1%)	518,269	590,826	528,155	552,001	550,919	576,714	523,134	0.2%	-9.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,265,501	1,294,641	1,741,382	1,382,495	1,376,161	1,268,137	1,320,619	0.7%	4.1%
Licenses & Permits	179,572	89,763	121,333	63,423	70,773	50,904	69,232	-14.7%	36.0%
Service Revenue & Charges	939,368	811,608	1,283,240	1,011,952	1,263,912	1,172,931	1,223,284	4.5%	4.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	146,561	393,270	336,809	307,120	41,476	44,302	28,103	-24.1%	-36.6%
Revenues from State Sources	1,905,946	1,852,340	2,580,202	2,432,886	1,431,743	1,339,948	1,191,396	-7.5%	-11.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	271,162	291,244	346,161	308,531	312,181	328,410	336,012	3.6%	2.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	969,575	1,187,957	1,972,622	2,017,783	1,056,656	888,532	740,824	-4.4%	-16.6%
Manufacturer's Depreciation Reimbursement	48,034	52,478	57,654	25,150	24,184	30,883	28,464	-8.4%	-7.8%
State Grants	617,175	320,661	203,765	81,422	38,722	92,123	86,095	-28.0%	-6.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	95,412	5,235	86,993	0	0	0	0	-100.0%	n/a
Revenues from Other Local Sources	25,595	127,512	0	19	18	18	18	-70.2%	0.0%
Total Expenditures (County only)	5,900,857	5,241,326	6,006,248	7,128,592	6,757,804	6,372,418	6,006,932	0.3%	-5.7%
Administration	192,331	904,650	255,731	331,969	470,440	475,796	321,533	8.9%	-32.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,228,022	2,256,611	1,448,427	1,734,256	1,604,818	1,774,016	1,706,905	5.6%	-3.8%
Transportation	91,567	577,801	319,184	445,756	369,032	302,407	0	-100.0%	n/a
Health & Human Services	683,270	263,904	136,763	92,004	490,875	490,276	607,196	-1.9%	23.8%
Environment & Housing	658,000	84,600	40,250	65,559	47,675	49,017	216,049	-16.9%	340.8%
Recreation & Culture	135,914	133,000	0	12,500	13,500	13,500	13,500	-31.9%	0.0%
Debt Service/Interest on Debt	265,764	287,000	0	0	0	0	0	-100.0%	n/a
Land Purchase & Facility Construction	0	4,000	177,251	115,542	115,000	212,080	0	n/a	n/a
All Other	2,645,989	729,760	3,628,642	4,331,006	3,646,464	3,055,326	3,141,749	2.9%	2.8%

Bamberg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	4,574,602	4,328,452	4,240,917	4,792,163	4,790,729	5,809,221	3,698,117	-3.5%	-36.3%
Revenues from Local Sources	2,855,348	2,885,803	3,158,462	3,044,908	2,899,939	3,188,968	2,922,429	0.4%	-8.4%
Current Property Taxes	578,100	717,031	697,818	678,184	685,780	650,273	716,908	3.7%	10.2%
Current Real & Personal Property Taxes	518,501	665,828	637,609	609,935	615,221	575,126	643,131	3.7%	11.8%
Fee In Lieu of Property Tax	8,784	0	16,695	8,720	1,936	9,261	6,466	-5.0%	-30.2%
All Other	50,815	51,203	43,514	59,529	68,623	65,886	67,311	4.8%	2.2%
Local Options Sales Tax	502,247	530,596	544,781	582,402	512,162	564,727	575,062	2.3%	1.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	5,098	5,608	n/a	10.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,775,001	1,638,176	1,915,863	1,784,322	1,701,997	1,968,870	1,624,851	-1.5%	-17.5%
Licenses & Permits	744,174	738,356	802,135	702,849	665,762	992,490	679,239	-1.5%	-31.6%
Service Revenue & Charges	860,347	796,226	894,231	986,346	966,825	903,004	857,389	-0.1%	-5.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	170,480	103,594	219,497	95,127	69,410	73,376	88,223	-10.4%	20.2%
Revenues from State Sources	563,021	662,586	659,169	557,525	529,105	533,000	415,729	-4.9%	-22.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	109,044	109,983	119,842	118,726	115,127	115,829	115,558	1.0%	-0.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	366,113	359,826	398,866	380,845	332,438	335,900	290,861	-3.8%	-13.4%
Manufacturer's Depreciation Reimbursement	6,265	7,434	8,006	8,075	8,187	8,395	8,510	5.2%	1.4%
State Grants	81,599	185,343	132,455	49,879	73,353	72,876	800	-53.7%	-98.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	960,631	537,413	161,144	943,238	1,036,416	1,776,801	11,250	-52.3%	-99.4%
Revenues from Other Local Sources	195,602	242,650	262,142	246,492	325,269	310,452	348,709	10.1%	12.3%
Total Expenditures (Cities only)	4,433,823	4,315,866	4,040,235	4,224,902	4,143,915	5,395,843	3,358,570	-4.5%	-37.8%
Administration	955,525	944,942	975,463	819,783	702,091	823,750	749,196	-4.0%	-9.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,236,925	1,704,740	1,849,211	1,801,083	1,865,813	2,024,016	1,799,777	-3.6%	-11.1%
Transportation	180,168	131,358	126,993	132,103	142,009	138,830	229,164	4.1%	65.1%
Health & Human Services	0	16,088	0	0	0	0	0	n/a	n/a
Environment & Housing	683,212	575,961	518,512	631,112	604,502	651,889	453,794	-6.6%	-30.4%
Recreation & Culture	24,091	25,450	25,820	29,180	36,520	37,808	57,493	15.6%	52.1%
Debt Service/Interest on Debt	199,243	35,398	199,130	148,512	99,698	77,707	53,732	-19.6%	-30.9%
Purchase of Land & Facility Construction	0	800,097	261,237	628,591	635,601	1,615,017	0	n/a	n/a
All Other	154,659	81,832	83,869	34,538	57,681	26,826	15,414	-31.9%	-42.5%

* Cities Included: Bamberg, Denmark, Earhardt, Govan & Olar.

/1 In FY 12 Govan was excluded

Bamberg County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	6,305,598	6,586,514	5,932,587	6,034,113	6,312,400	6,619,888	6,761,521	1.2%	2.1%
Owner Occupied	1,216,838	1,290,446	564,756	599,528	679,232	784,942	756,845	-7.6%	-3.6%
Agricultural (Private)	422,110	435,356	461,620	486,148	508,809	543,336	558,582	4.8%	2.8%
Agricultural (Corporate)	45,705	47,358	23,177	20,071	21,030	19,823	16,139	-15.9%	-18.6%
Commercial/Rental	1,258,270	1,339,391	1,384,671	1,507,482	1,614,711	1,750,902	1,804,466	6.2%	3.1%
Personal Property (Vehicles)	1,146,850	1,162,124	1,134,548	1,146,743	1,067,792	1,014,750	1,122,932	-0.4%	10.7%
Other Personal Property	57,009	60,482	72,630	76,915	101,973	97,007	102,290	10.2%	5.4%
Manufacturing	691,787	695,208	692,764	532,533	572,805	642,997	618,549	-1.8%	-3.8%
Utility	1,060,634	1,123,886	1,159,406	1,234,505	1,319,446	1,379,967	1,377,523	4.5%	-0.2%
Business Personal	302,841	310,037	299,949	290,247	303,036	279,971	307,451	0.3%	9.8%
Motor Carrier	103,555	122,226	139,065	139,940	123,566	106,193	96,744	-1.1%	-8.9%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	4,330,692	3,436,790	3,600,626	3,428,182	3,411,532	3,442,783	3,621,648	-2.9%	5.2%
Owner Occupied	1,239,653	980,620	1,032,642	1,011,107	1,039,280	1,061,549	1,104,472	-1.9%	4.0%
Agricultural (Private)	256,400	201,906	220,840	216,218	214,271	221,735	234,159	-1.5%	5.6%
Agricultural (Corporate)	27,762	21,963	11,088	8,927	8,856	8,090	6,765	-21.0%	-16.4%
Commercial/Rental	764,304	621,172	662,430	670,465	679,990	714,541	756,437	-0.2%	5.9%
Personal Property (Vehicles)	696,625	538,961	542,771	510,023	449,671	414,118	470,736	-6.3%	13.7%
Other Personal Property	34,629	28,050	34,747	34,209	42,943	39,589	42,880	3.6%	8.3%
Manufacturing	420,208	322,418	331,420	236,848	241,221	262,406	259,297	-7.7%	-1.2%
Utility	644,255	521,227	554,663	549,056	555,648	563,163	577,461	-1.8%	2.5%
Business Personal	183,953	143,787	143,497	129,090	127,615	114,256	128,884	-5.8%	12.8%
Motor Carrier	62,902	56,685	66,529	62,239	52,037	43,337	40,555	-7.1%	-6.4%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Barnwell County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	62,695,489	64,053,601	69,476,815	70,615,137	64,413,273	61,135,332	57,095,396	-1.5%	-6.6%
Revenues from Local Sources	25,670,470	27,025,764	26,637,455	32,005,255	28,782,165	28,011,953	26,390,390	0.5%	-5.8%
Current Property Taxes	14,415,902	15,542,597	15,743,594	15,875,004	16,343,683	16,996,374	17,171,142	3.0%	1.0%
Current Real & Personal Property Taxes	13,471,705	14,597,136	14,937,848	14,957,822	15,380,973	16,013,934	16,089,323	3.0%	0.5%
Fee In Lieu of Property Tax (only Counties and Cities)	258,976	278,268	314,340	313,646	227,026	206,761	199,509	-4.3%	-3.5%
All Other	685,222	667,193	491,407	603,535	735,684	775,680	882,310	4.3%	13.7%
Local Options Sales Tax	1,657,671	1,778,972	1,670,992	1,697,706	1,663,042	1,769,490	1,836,340	1.7%	3.8%
Local Hospitality Tax	0	0	179,890	240,036	247,800	247,950	252,156	n/a	1.7%
Local Accommodations Tax	14,315	15,720	32,716	36,584	95,396	102,687	131,876	44.8%	28.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,582,582	9,688,475	9,010,263	14,155,926	10,432,244	8,895,452	6,998,876	-5.1%	-21.3%
Licenses & Permits	2,400,247	2,926,504	3,168,910	1,922,661	2,611,164	3,790,678	1,781,516	-4.8%	-53.0%
Service Revenue & Charges	4,925,122	4,469,723	4,358,354	4,081,384	3,448,466	3,312,308	3,687,831	-4.7%	11.3%
Bonds & Leases	700,000	570,000	0	4,752,132	1,377,751	0	0	-100.0%	n/a
Miscellaneous	1,557,213	1,722,248	1,482,999	3,399,749	2,994,863	1,792,466	1,529,529	-0.3%	-14.7%
Revenues from State Sources	27,504,202	27,693,703	33,067,549	31,170,881	25,900,770	24,497,417	23,154,933	-2.8%	-5.5%
Reimbursements for Property Tax Relief (Tier 1)	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	0.0%	0.0%
Homestead Exemption (Tier 2) /1	884,160	1,002,261	1,090,333	1,092,922	1,121,732	1,139,387	1,167,037	4.7%	2.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	894,278	1,051,222	1,260,638	1,312,941	1,425,213	n/a	8.6%
\$2.5 Million Minimum Disbursement /3	0	0	1,605,721	1,448,778	1,239,362	1,187,059	1,074,787	n/a	-9.5%
State-Shared Taxes (Aid to Subdivisions)	1,728,860	1,879,499	2,212,101	2,139,453	1,858,403	1,461,585	1,077,586	-7.6%	-26.3%
Manufacturer's Depreciation Reimbursement	347,928	412,515	440,472	292,002	316,984	475,133	182,065	-10.2%	-61.7%
State Grants	7,959,069	6,938,088	8,721,728	8,726,398	7,364,070	6,087,529	5,348,271	-6.4%	-12.1%
Education Finance Act (EFA)	11,118,883	11,333,123	11,784,149	10,653,612	8,462,342	7,377,125	8,266,805	-4.8%	12.1%
Education Improvement Act (EIA)	3,659,483	4,632,288	4,798,013	4,309,143	2,846,871	3,979,908	3,218,008	-2.1%	-19.1%
Education Lottery	792,281	482,391	507,217	443,814	416,830	463,213	381,624	-11.5%	-17.6%
Revenues from Federal Sources	7,815,134	7,682,415	8,970,078	6,713,658	9,721,746	8,583,523	6,412,167	-3.2%	-25.3%
Revenues from Other Local Sources	1,705,683	1,651,719	801,733	725,343	8,592	42,439	1,137,906	-6.5%	2581.3%
Total Expenditures (School Dist., Counties, & Cities)	62,747,033	63,253,680	65,343,833	71,361,781	74,829,851	68,966,733	66,896,909	1.1%	-3.0%
Administration	20,187,871	20,551,026	21,429,665	22,030,117	24,294,384	22,261,290	21,896,561	1.4%	-1.6%
Instruction	21,887,593	21,820,781	23,289,004	24,054,297	22,683,924	22,371,632	21,455,894	-0.3%	-4.1%
Public Safety	6,486,899	7,157,691	8,299,678	7,591,146	7,994,753	8,528,327	10,809,011	8.9%	26.7%
Transportation	1,055,689	1,099,973	1,547,458	678,117	556,886	452,456	687,986	-6.9%	52.1%
Health & Human Services	917,234	1,008,719	1,144,778	1,153,125	1,079,277	1,051,024	1,144,737	3.8%	8.9%
Environment & Housing	2,438,169	3,314,817	3,177,673	4,131,465	4,547,147	3,898,413	3,761,902	7.5%	-3.5%
Recreation & Culture	554,944	667,036	820,809	605,452	678,870	685,717	655,495	2.8%	-4.4%
Debt Service/Interest on Debt /4	2,647,242	2,665,141	2,751,788	8,550,294	4,339,778	2,811,349	2,776,334	0.8%	-1.2%
Land Purchase & Facility Construction	3,844,906	2,477,908	2,256,540	2,009,062	5,886,102	1,301,989	740,011	-24.0%	-43.2%
All Other	2,726,485	2,490,588	626,440	558,706	2,768,730	5,604,536	2,968,978	1.4%	-47.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Barnwell County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Districts, Counties, & Cities	14,415,902	15,542,597	15,743,594	15,875,004	16,343,683	16,996,374	17,171,142	3.0%	1.0%
School District Total	8,303,903	9,082,971	8,910,557	9,079,521	9,602,408	9,578,882	9,905,691	3.0%	3.4%
County Total	4,572,178	5,084,915	5,362,321	5,528,785	5,365,618	5,591,339	5,792,045	4.0%	3.6%
Cities Total	1,539,821	1,374,711	1,470,716	1,266,698	1,375,657	1,826,153	1,473,406	-0.7%	-19.3%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	50,844,992	52,991,682	53,234,397	55,796,923	54,681,528	55,138,449	54,765,492	1.2%	-0.7%
Owner Occupied (4% assessment ratio)	12,296,890	13,937,410	14,236,720	14,620,100	14,844,800	16,315,780	16,526,450	5.1%	1.3%
Agricultural (Private) (4%)	1,255,640	1,288,370	1,364,110	1,388,340	1,410,420	1,430,670	1,446,650	2.4%	1.1%
Agricultural (Corporate) (6%)	138,980	134,260	88,720	70,980	63,940	72,880	81,680	-8.5%	12.1%
Commercial/Rental (6%)	9,790,690	11,506,620	11,826,170	12,220,800	12,306,230	13,298,730	13,217,850	5.1%	-0.6%
Personal Property (Vehicles) /6	8,177,162	7,783,196	7,422,521	7,301,074	6,447,697	6,092,282	6,284,704	-4.3%	3.2%
Other Personal Property County (10.5%)	570,400	583,570	822,180	844,710	766,885	719,330	746,330	4.6%	3.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	7,719,180	7,433,120	7,110,570	8,207,430	8,086,880	6,666,060	5,985,180	-4.2%	-10.2%
Utility (10.5%)	5,592,850	5,831,080	6,016,320	6,536,280	6,682,620	6,862,610	6,792,130	3.3%	-1.0%
Business Personal (10.5%)	2,399,079	2,194,949	2,040,866	2,071,684	1,701,310	1,610,598	1,647,792	-6.1%	2.3%
Motor Carrier (9.5%)\\	609,811	678,948	760,102	772,927	672,164	569,487	608,308	0.0%	6.8%
Fee-in-Lieu and Joint Industrial Park /7	2,294,310	1,620,159	1,546,118	1,762,598	1,698,582	1,500,022	1,428,418	-7.6%	-4.8%
Total Average Millage Rates /2	381.8	389.8	395.3	388.0	388.6	397.5	403.0	0.9%	1.4%
School Districts /3	183.3	190.5	203.2	199.7	217.2	215.9	225.4	3.5%	4.4%
Counties /4	91.1	97.6	102.0	100.4	101.6	105.2	110.2	3.2%	4.7%
Cities & Special Purpose Districts /5	107.5	101.6	90.0	87.8	69.8	76.4	67.4	-7.5%	-11.7%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	14,415,902	15,542,597	15,743,594	15,875,004	16,343,683	16,996,374	17,171,142	3.0%	1.0%
Owner Occupied	1,985,123	2,529,070	1,929,977	1,747,145	1,901,314	2,527,846	2,603,812	4.6%	3.0%
Agricultural (Private)	396,476	420,126	472,195	465,767	503,294	525,566	543,560	5.4%	3.4%
Agricultural (Corporate)	43,884	43,781	30,711	23,813	22,816	26,773	30,690	-5.8%	14.6%
Commercial/Rental	3,091,472	3,752,209	4,093,699	4,099,897	4,391,357	4,885,378	4,966,435	8.2%	1.7%
Personal Property (Vehicles)	2,581,990	2,538,033	2,569,350	2,449,402	2,300,797	2,238,041	2,361,396	-1.5%	5.5%
Other Personal Property County	180,107	190,297	284,602	283,388	273,655	264,251	280,424	7.7%	6.1%
Manufacturing	2,696,355	2,702,144	2,775,706	3,067,117	3,112,749	2,655,582	2,448,362	-1.6%	-7.8%
Utility	1,765,977	1,901,465	2,082,585	2,192,825	2,384,627	2,521,026	2,552,054	6.3%	1.2%
Business Personal	757,524	715,754	706,458	695,019	607,096	591,664	619,136	-3.3%	4.6%
Motor Carrier	192,552	221,399	263,114	259,306	239,855	209,205	228,564	2.9%	9.3%
Fee-in-Lieu and Joint Industrial Park	724,443	528,320	535,198	591,325	606,122	551,043	536,709	-4.9%	-2.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Barnwell County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	41,514,283	42,445,589	44,822,946	50,167,322	45,428,632	42,398,740	39,859,645	-0.7%	-6.0%
Revenues from Local Sources	12,182,971	12,424,917	11,546,964	18,407,157	14,257,793	12,316,982	12,654,420	0.6%	2.7%
Current Property Taxes	8,303,903	9,082,971	8,910,557	9,079,521	9,602,408	9,578,882	9,905,691	3.0%	3.4%
Current Real & Personal Property Taxes	8,194,175	8,962,265	8,773,612	8,939,840	9,480,684	9,473,967	9,811,193	3.0%	3.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	109,728	120,706	136,945	139,681	121,724	104,915	94,498	-2.5%	-9.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,879,068	3,341,946	2,636,407	9,327,636	4,655,385	2,738,100	2,748,729	-5.6%	0.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,156,652	1,856,883	1,735,970	1,581,760	1,622,783	1,557,085	1,473,020	-6.2%	-5.4%
Bonds & Leases	700,000	570,000	0	4,752,132	1,377,751	0	0	-100.0%	n/a
Miscellaneous	1,022,416	915,063	900,437	2,993,744	1,654,851	1,181,015	1,275,709	3.8%	8.0%
Revenues from State Sources	23,793,670	24,686,365	27,977,526	25,703,971	21,626,164	21,663,360	21,337,138	-1.8%	-1.5%
Reimbursements for Property Tax Relief (Tier 1)	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	0.0%	0.0%
Homestead Exemption (Tier 2) /1	481,396	540,137	610,019	607,830	610,382	616,062	625,001	4.4%	1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	894,278	1,051,222	1,260,638	1,312,941	1,425,213	n/a	8.6%
\$2.5 Million Minimum Disbursement /3	0	0	1,605,721	1,448,778	1,239,362	1,187,059	1,074,787	n/a	-9.5%
State-Shared Taxes (Aid to Subdivisions)	66,380	66,704	66,380	66,380	66,380	66,380	66,380	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	181,586	207,937	221,322	157,003	168,149	230,469	92,818	-10.6%	-59.7%
State Grants 4/	6,480,124	6,410,248	6,476,890	5,952,652	5,541,673	5,416,666	5,172,965	-3.7%	-4.5%
Education Finance Act (EFA)	11,118,883	11,333,123	11,784,149	10,653,612	8,462,342	7,377,125	8,266,805	-4.8%	12.1%
Education Improvement Act (EIA)	3,659,483	4,632,288	4,798,013	4,309,143	2,846,871	3,979,908	3,218,008	-2.1%	-19.1%
Education Lottery	792,281	482,391	507,217	443,814	416,830	463,213	381,624	-11.5%	-17.6%
Revenues from Federal Sources	5,537,642	5,334,307	5,298,456	6,056,194	9,544,675	8,418,398	5,868,087	1.0%	-30.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	42,022,634	41,923,647	45,153,973	50,164,554	44,423,453	43,745,353	41,930,148	0.0%	-4.1%
Administration	15,978,559	16,282,938	17,765,720	18,576,901	18,370,040	18,355,528	17,791,243	1.8%	-3.1%
Instruction	21,887,593	21,820,781	23,289,004	24,054,297	22,683,924	22,371,632	21,455,894	-0.3%	-4.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	25,757	29,073	45,654	47,381	721	0	146	-57.8%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	73,702	46,648	7,457	8,145	11,617	2,615	3,520	-39.8%	34.6%
Debt Service/Interest on Debt	1,907,132	2,052,087	2,129,190	6,468,257	2,310,695	2,091,305	2,120,344	1.8%	1.4%
Purchase of Land & Facility Construction	1,969,589	1,527,497	1,755,247	914,972	806,211	783,620	393,980	-23.5%	-49.7%
All Other	180,302	164,623	161,701	94,601	240,245	140,653	165,021	-1.5%	17.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Barnwell County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	14,340,652	14,663,255	18,525,260	14,110,578	12,562,195	12,219,549	10,941,698	-4.4%	-10.5%
Revenues from Local Sources	8,221,706	9,126,009	9,650,827	8,223,026	9,096,406	10,008,299	8,266,698	0.1%	-17.4%
Current Property Taxes	4,572,178	5,084,915	5,362,321	5,528,785	5,365,618	5,591,339	5,792,045	4.0%	3.6%
Current Real & Personal Property Taxes	3,873,829	4,393,989	4,761,947	4,821,559	4,624,864	4,797,240	4,947,141	4.2%	3.1%
Fee In Lieu of Property Tax	257,836	278,268	313,646	313,646	227,026	206,761	196,736	-4.4%	-4.8%
All Other	440,514	412,658	286,729	393,579	513,728	587,339	648,168	6.6%	10.4%
Local Options Sales Tax (1%)	1,043,792	1,110,726	1,015,318	1,018,059	1,021,235	1,102,515	1,125,011	1.3%	2.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	62,325	71,284	84,677	n/a	18.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,605,736	2,930,368	3,273,188	1,676,183	2,647,228	3,243,161	1,264,965	-11.3%	-61.0%
Licenses & Permits	776,865	951,667	1,453,198	280,552	1,071,670	2,101,702	100,771	-28.9%	-95.2%
Service Revenue & Charges	1,583,200	1,605,287	1,626,378	1,352,730	651,802	752,477	1,161,070	-5.0%	54.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	245,671	373,414	193,612	42,901	923,756	388,982	3,124	-51.7%	-99.2%
Revenues from State Sources	2,965,756	2,403,434	4,476,649	4,582,973	3,465,790	2,211,250	1,291,332	-12.9%	-41.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	316,656	367,261	382,101	386,683	416,462	417,512	437,836	5.5%	4.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,280,319	1,402,733	1,692,423	1,626,766	1,407,417	973,827	656,958	-10.5%	-32.5%
Manufacturer's Depreciation Reimbursement	123,098	147,443	157,642	102,906	115,475	158,377	63,984	-10.3%	-59.6%
State Grants	1,245,683	485,996	2,244,483	2,466,618	1,526,435	661,534	132,554	-31.2%	-80.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,565,294	1,540,097	3,607,142	625,020	0	0	339,451	-22.5%	n/a
Revenues from Other Local Sources	1,587,896	1,593,715	790,642	679,559	0	0	1,044,217	-6.7%	n/a
Total Expenditures (County only)	14,108,453	14,103,825	13,219,012	14,277,832	19,815,214	17,705,496	18,945,268	5.0%	7.0%
Administration	2,722,052	2,979,619	2,527,394	2,321,425	4,878,457	2,482,635	2,916,994	1.2%	17.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,647,630	3,950,891	5,326,831	5,025,018	5,613,582	5,388,774	8,280,120	14.6%	53.7%
Transportation	555,265	593,822	897,651	67,723	0	0	595,580	1.2%	n/a
Health & Human Services	891,477	979,646	1,099,124	1,105,744	1,078,556	1,051,024	1,140,758	4.2%	8.5%
Environment & Housing	2,057,649	2,741,696	2,433,025	3,444,419	3,879,528	3,209,958	3,097,237	7.1%	-3.5%
Recreation & Culture	218,906	234,863	234,863	234,863	234,863	238,183	239,038	1.5%	0.4%
Debt Service/Interest on Debt	431,688	422,783	378,050	1,874,520	1,851,521	337,089	328,169	-4.5%	-2.6%
Land Purchase & Facility Construction	1,698,258	320,970	0	0	0	0	0	-100.0%	n/a
All Other	1,885,528	1,879,535	322,074	204,120	2,278,707	4,997,833	2,347,372	3.7%	-53.0%

Barnwell County

	FY 06 /1	FY 07 /1	FY 08 /1	FY 09 /1	FY 10 /1 /2	FY 11 /1	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	6,840,554	6,944,757	6,128,609	6,337,237	6,422,445	6,517,043	6,294,053	-1.4%	-3.4%
Revenues from Local Sources	5,265,793	5,474,838	5,439,664	5,375,072	5,427,966	5,686,672	5,469,272	0.6%	-3.8%
Current Property Taxes	1,539,821	1,374,711	1,470,716	1,266,698	1,375,657	1,826,153	1,473,406	-0.7%	-19.3%
Current Real & Personal Property Taxes	1,403,701	1,240,882	1,402,289	1,196,423	1,275,425	1,742,727	1,330,989	-0.9%	-23.6%
Fee In Lieu of Property Tax	1,140	0	694	0	0	0	2,773	16.0%	n/a
All Other	134,980	133,829	67,733	70,275	100,232	83,426	139,644	0.6%	67.4%
Local Options Sales Tax	613,879	668,246	655,674	679,647	641,807	666,975	711,329	2.5%	6.7%
Local Hospitality Tax	0	0	179,890	240,036	247,800	247,950	252,156	n/a	1.7%
Local Accommodations Tax	14,315	15,720	32,716	36,584	33,071	31,403	47,199	22.0%	50.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,097,778	3,416,161	3,100,668	3,152,107	3,129,631	2,914,191	2,985,182	-0.6%	2.4%
Licenses & Permits	1,623,382	1,974,837	1,715,712	1,642,109	1,539,494	1,688,976	1,680,745	0.6%	-0.5%
Service Revenue & Charges	1,185,270	1,007,553	996,006	1,146,894	1,173,881	1,002,746	1,053,741	-1.9%	5.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	289,126	433,771	388,950	363,104	416,256	222,469	250,696	-2.3%	12.7%
Revenues from State Sources	744,776	603,904	613,374	883,937	808,816	622,807	526,463	-5.6%	-15.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	86,108	94,863	98,213	98,409	94,888	105,813	104,200	3.2%	-1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	382,162	410,062	453,298	446,307	384,606	421,378	354,248	-1.3%	-15.9%
Manufacturer's Depreciation Reimbursement	43,244	57,135	61,508	32,093	33,360	86,287	25,263	-8.6%	-70.7%
State Grants	233,262	41,844	355	307,128	295,962	9,329	42,752	-24.6%	358.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	712,198	808,011	64,480	32,444	177,071	165,125	204,629	-18.8%	23.9%
Revenues from Other Local Sources	117,787	58,004	11,091	45,784	8,592	42,439	93,689	-3.7%	120.8%
Total Expenditures (Cities only)	6,615,946	7,226,208	6,970,848	6,919,395	10,591,184	7,515,884	6,021,493	-1.6%	-19.9%
Administration	1,487,260	1,288,469	1,136,551	1,131,791	1,045,887	1,423,127	1,188,324	-3.7%	-16.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,839,269	3,206,800	2,972,847	2,566,128	2,381,171	3,139,553	2,528,891	-1.9%	-19.5%
Transportation	500,424	506,151	649,807	610,394	556,886	452,456	92,406	-24.5%	-79.6%
Health & Human Services	0	0	0	0	0	0	3,833	n/a	n/a
Environment & Housing	380,520	573,121	744,648	687,046	667,619	688,455	664,665	9.7%	-3.5%
Recreation & Culture	262,336	385,525	578,489	362,444	432,390	444,919	412,937	7.9%	-7.2%
Debt Service/Interest on Debt	308,422	190,271	244,548	207,517	177,562	382,955	327,821	1.0%	-14.4%
Purchase of Land & Facility Construction	177,059	629,441	501,293	1,094,090	5,079,891	518,369	346,031	11.8%	-33.2%
All Other	660,655	446,430	142,665	259,985	249,778	466,050	456,585	-6.0%	-2.0%

* Cities Included: Barnwell, Blackville, Elko, Hilda, Kline, Snelling & Williston.

/1 In FYs 06-12 Hilda was excluded

/2 In FY 10 Elko was excluded

Barnwell County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	8,303,903	9,082,971	8,910,557	9,079,521	9,602,408	9,578,882	9,905,691	3.0%	3.4%
Owner Occupied	1,239,891	1,641,958	985,392	855,303	950,049	1,196,386	1,286,402	0.6%	7.5%
Agricultural (Private)	230,098	245,473	277,216	277,292	306,337	308,907	326,083	6.0%	5.6%
Agricultural (Corporate)	25,468	25,581	18,030	14,177	13,887	15,736	18,411	-5.3%	17.0%
Commercial/Rental	1,794,162	2,192,357	2,403,332	2,440,852	2,672,858	2,871,429	2,979,375	8.8%	3.8%
Personal Property (Vehicles)	1,498,480	1,482,933	1,508,416	1,458,238	1,400,411	1,315,431	1,416,607	-0.9%	7.7%
Other Personal Property	104,527	111,188	167,085	168,713	166,564	155,316	168,227	8.3%	8.3%
Manufacturing	1,414,554	1,416,233	1,445,020	1,639,264	1,756,434	1,439,319	1,349,092	-0.8%	-6.3%
Utility	1,024,900	1,110,996	1,222,645	1,305,487	1,451,435	1,481,758	1,530,983	6.9%	3.3%
Business Personal	439,636	418,204	414,748	413,776	369,517	347,756	371,421	-2.8%	6.8%
Motor Carrier	111,749	129,360	154,469	154,376	145,991	122,962	137,116	3.5%	11.5%
Fee-in-Lieu and Joint Industrial Park	420,437	308,689	314,204	352,042	368,924	323,881	321,973	-4.3%	-0.6%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	4,630,999	5,173,909	5,430,776	5,601,821	5,555,054	5,802,091	6,033,144	4.5%	4.0%
Owner Occupied	1,120,010	1,360,796	1,452,378	1,467,808	1,508,072	1,716,872	1,820,607	8.4%	6.0%
Agricultural (Private)	114,365	125,792	139,161	139,385	143,283	150,546	159,368	5.7%	5.9%
Agricultural (Corporate)	12,658	13,109	9,051	7,126	6,496	7,669	8,998	-5.5%	17.3%
Commercial/Rental	891,743	1,123,463	1,206,462	1,226,927	1,250,180	1,399,394	1,456,121	8.5%	4.1%
Personal Property (Vehicles)	744,782	759,922	757,218	733,003	655,017	641,077	692,343	-1.2%	8.0%
Other Personal Property	51,952	56,978	83,876	84,806	77,907	75,693	82,218	8.0%	8.6%
Manufacturing	703,069	725,742	725,394	823,998	821,540	701,454	659,347	-1.1%	-6.0%
Utility	509,401	569,325	613,763	656,220	678,882	722,137	748,243	6.6%	3.6%
Business Personal	218,510	214,307	208,202	207,990	172,835	169,479	181,526	-3.0%	7.1%
Motor Carrier	55,542	66,290	77,543	77,599	68,285	59,926	67,013	3.2%	11.8%
Fee-in-Lieu and Joint Industrial Park	208,967	158,186	157,729	176,959	172,558	157,844	157,359	-4.6%	-0.3%

Beaufort County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	426,960,094	536,838,016	541,728,659	589,229,185	564,236,217	518,754,744	580,518,467	5.3%	11.9%
Revenues from Local Sources	335,071,484	455,204,839	412,202,623	466,275,333	437,375,355	388,693,497	449,280,762	5.0%	15.6%
Current Property Taxes	221,948,083	247,104,443	237,972,291	272,973,560	264,917,629	273,534,232	275,686,761	3.7%	0.8%
Current Real & Personal Property Taxes	217,096,248	245,375,449	227,095,953	266,997,985	258,333,107	261,264,494	266,243,491	3.5%	1.9%
Fee In Lieu of Property Tax (only Counties and Cities)	10,478	10,550	25,657	27,283	30,374	27,570	137,437	53.6%	398.5%
All Other	4,841,357	1,718,444	10,850,681	5,948,292	6,554,147	12,242,168	9,305,833	11.5%	-24.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	7,877,851	8,735,594	8,618,279	8,525,851	8,328,542	8,814,478	9,643,573	3.4%	9.4%
Local Accommodations Tax	3,681,044	3,632,551	3,703,810	3,444,853	3,260,749	3,859,018	4,167,479	2.1%	8.0%
Capital Projects/Transportation Tax	0	5,989,765	27,076,388	31,697,153	29,311,579	30,502,729	31,734,739	n/a	4.0%
Licenses, fees, Charges, Bonds, etc.	101,564,506	189,742,486	134,831,855	149,633,916	131,556,856	71,983,040	128,048,210	3.9%	77.9%
Licenses & Permits	23,845,623	25,563,240	27,791,186	24,086,146	23,311,167	23,651,144	28,128,954	2.8%	18.9%
Service Revenue & Charges	37,081,891	36,655,418	37,554,264	26,202,610	30,112,593	34,822,186	30,890,193	-3.0%	-11.3%
Bonds & Leases	22,750,881	112,093,047	45,194,906	85,754,268	64,593,979	4,195,608	55,838,006	16.1%	1230.9%
Miscellaneous	17,886,111	15,430,781	24,291,499	13,590,892	13,539,117	9,314,102	13,191,057	-4.9%	41.6%
Revenues from State Sources	62,402,958	51,512,650	98,787,956	95,069,227	96,077,459	93,730,754	94,711,215	7.2%	1.0%
Reimbursements for Property Tax Relief (Tier 1)	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,401,044	3,876,319	3,536,666	5,027,408	5,097,432	4,591,359	4,680,065	5.5%	1.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	39,246,976	39,884,116	40,786,514	41,014,878	41,527,119	n/a	1.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	12,988,256	13,494,841	15,150,921	14,377,198	14,154,322	12,952,503	13,026,814	0.0%	0.6%
Manufacturer's Depreciation Reimbursement	32,890	36,815	42,928	45,750	45,750	28,828	36,762	1.9%	27.5%
State Grants	17,277,656	12,921,592	16,339,663	14,570,206	14,611,877	13,948,819	16,574,672	-0.7%	18.8%
Education Finance Act (EFA)	6,518,827	1,219,954	2,539,184	0	0	0	596,110	-32.9%	n/a
Education Improvement Act (EIA)	13,701,176	11,886,707	14,136,281	13,338,489	13,027,014	12,854,461	10,086,567	-5.0%	-21.5%
Education Lottery	1,446,848	1,040,161	759,075	789,799	1,318,289	1,303,645	1,146,845	-3.8%	-12.0%
Revenues from Federal Sources	21,822,897	23,744,986	25,044,267	22,099,103	25,268,014	30,265,992	30,608,641	5.8%	1.1%
Revenues from Other Local Sources	7,662,755	6,375,541	5,693,813	5,785,522	5,515,390	6,064,501	5,917,849	-4.2%	-2.4%
Total Expenditures (School Dist., Counties, & Cities)	403,165,559	473,202,063	495,753,181	622,542,630	660,059,717	590,867,841	580,451,808	6.3%	-1.8%
Administration	112,129,866	126,033,495	136,595,196	149,633,052	157,660,378	155,088,670	157,311,248	5.8%	1.4%
Instruction	96,502,835	103,839,879	112,008,956	117,066,260	122,500,387	124,987,223	119,726,825	3.7%	-4.2%
Public Safety	54,286,461	59,918,032	65,854,277	69,405,186	67,539,248	69,478,450	70,398,081	4.4%	1.3%
Transportation	3,118,876	4,159,148	5,300,959	5,034,587	7,932,212	9,499,672	8,060,720	17.1%	-15.1%
Health & Human Services	13,617,077	15,514,120	16,648,163	18,829,800	19,727,692	18,337,899	17,242,808	4.0%	-6.0%
Environment & Housing	12,295,687	13,841,953	13,366,853	14,841,140	13,162,691	15,523,259	13,595,701	1.7%	-12.4%
Recreation & Culture	9,741,372	10,609,376	11,241,060	16,870,821	16,860,695	16,509,465	14,877,498	7.3%	-9.9%
Debt Service/Interest on Debt /4	45,470,015	47,084,263	48,908,647	81,938,207	75,562,290	78,516,366	105,992,951	15.1%	35.0%
Land Purchase & Facility Construction	54,809,011	90,105,717	83,534,724	146,296,930	173,895,822	95,873,356	66,754,196	3.3%	-30.4%
All Other	1,194,359	2,096,080	2,294,346	2,626,647	5,218,302	7,053,481	6,491,780	32.6%	-8.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Beaufort County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Districts, Counties, & Cities	221,948,083	247,104,443	237,972,291	272,973,560	264,917,629	273,534,232	275,686,761	3.7%	0.8%
School District Total	131,865,964	154,724,828	142,855,717	162,129,894	156,768,062	159,909,079	163,714,676	3.7%	2.4%
County Total	74,744,474	75,958,483	76,878,758	91,626,459	87,175,153	92,881,343	89,960,190	3.1%	-3.1%
Cities Total	15,337,645	16,421,132	18,237,816	19,217,207	20,974,414	20,743,810	22,011,895	6.2%	6.1%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	1,599,411,998	1,651,250,605	1,711,432,639	1,790,155,982	2,065,658,163	1,866,504,222	1,830,596,308	2.3%	-1.9%
Owner Occupied (4% assessment ratio)	450,572,769	448,806,563	484,180,285	490,746,181	599,994,360	550,967,002	556,170,818	3.6%	0.9%
Agricultural (Private) (4%)	807,825	852,858	842,904	5,198,338	4,459,530	1,886,986	2,243,542	18.6%	18.9%
Agricultural (Corporate) (6%)	91,794	14,815	16,666	5,628,217	35,960	4,731,045	4,396,607	90.6%	-7.1%
Commercial/Rental (6%)	938,072,560	981,343,332	1,011,182,886	1,051,112,560	1,228,886,560	1,086,217,397	1,084,148,951	2.4%	-0.2%
Personal Property (Vehicles) /6	91,938,063	93,693,880	91,447,129	84,789,341	68,033,753	67,038,928	71,519,656	-4.1%	6.7%
Other Personal Property County (10.5%)	30,460,566	37,406,335	36,610,343	50,935,016	55,640,570	56,371,420	31,451,860	0.5%	-44.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,398,971	2,868,930	2,705,620	5,118,211	9,635,030	3,500,273	3,206,168	5.0%	-8.4%
Utility (10.5%)	38,160,160	39,187,022	35,059,355	41,492,030	44,426,780	44,049,480	43,518,930	2.2%	-1.2%
Business Personal (10.5%)	45,556,720	45,724,300	48,034,881	53,783,518	53,193,050	49,693,872	31,920,022	-5.8%	-35.8%
Motor Carrier (9.5%)\	1,352,570	1,352,570	1,352,570	1,352,570	1,352,570	2,047,819	2,019,754	6.9%	-1.4%
Fee-in-Lieu and Joint Industrial Park /7	0	0	0	0	0	0	0	n/a	n/a
Total Average Millage Rates /2	198.9	216.6	224.8	206.0	209.2	211.3	214.2	1.2%	1.4%
School Districts /3	117.5	134.8	134.4	121.4	122.7	122.8	126.4	1.2%	3.0%
Counties /4	67.5	67.2	72.9	70.1	69.8	72.4	70.5	0.7%	-2.6%
Cities & Special Purpose Districts /5	13.9	14.5	17.4	14.6	16.6	16.1	17.2	3.7%	6.7%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	221,948,083	247,104,443	237,972,291	272,973,560	264,917,629	273,534,232	275,686,761	3.7%	0.8%
Owner Occupied	55,025,382	59,213,056	31,591,939	37,117,370	39,390,654	43,632,358	46,650,203	-2.7%	6.9%
Agricultural (Private)	117,367	133,258	141,729	943,442	686,112	329,728	402,962	22.8%	22.2%
Agricultural (Corporate)	13,337	2,315	2,802	1,021,461	5,533	826,693	789,673	97.4%	-4.5%
Commercial/Rental	136,290,416	153,334,043	170,023,985	190,765,627	189,067,739	189,803,423	194,723,618	6.1%	2.6%
Personal Property (Vehicles)	13,357,471	14,639,587	15,376,254	15,388,354	10,467,189	11,714,246	12,845,621	-0.6%	9.7%
Other Personal Property County	4,425,546	5,844,707	6,155,797	9,244,158	8,560,462	9,850,228	5,649,058	4.2%	-42.7%
Manufacturing	359,019	458,818	480,590	956,184	1,512,751	639,201	713,296	12.1%	11.6%
Utility	5,544,202	6,122,938	5,895,008	7,530,357	6,835,188	7,697,117	7,816,420	5.9%	1.5%
Business Personal	6,618,832	7,144,382	8,076,760	9,761,130	8,183,904	8,683,406	5,733,144	-2.4%	-34.0%
Motor Carrier	196,512	211,338	227,426	245,477	208,097	357,832	362,767	10.8%	1.4%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Beaufort County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	225,778,884	328,448,731	291,782,375	345,187,401	323,355,127	269,182,637	327,108,920	6.4%	21.5%
Revenues from Local Sources	165,596,672	279,894,728	200,973,775	257,205,856	230,224,307	171,501,116	231,118,343	5.7%	34.8%
Current Property Taxes	131,865,964	154,724,828	142,855,717	162,129,894	156,768,062	159,909,079	163,714,676	3.7%	2.4%
Current Real & Personal Property Taxes	131,746,198	154,584,298	142,689,283	161,952,575	156,619,844	159,794,306	163,609,611	3.7%	2.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	119,766	140,530	166,434	177,319	148,218	114,773	105,065	-2.2%	-8.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	33,730,708	125,169,900	58,118,058	95,075,962	73,456,245	11,592,037	67,403,667	12.2%	481.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,522,090	8,306,020	7,956,308	4,227,054	3,250,423	2,386,262	2,317,403	-13.5%	-2.9%
Bonds & Leases	22,750,881	112,093,047	45,194,906	85,754,268	64,593,979	4,195,608	55,838,006	16.1%	1230.9%
Miscellaneous	5,457,737	4,770,833	4,966,844	5,094,640	5,611,843	5,010,167	9,248,258	9.2%	84.6%
Revenues from State Sources	41,906,595	27,912,857	71,816,556	69,144,772	69,978,932	71,202,462	69,809,206	8.9%	-2.0%
Reimbursements for Property Tax Relief (Tier 1)	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,096,989	2,439,630	2,608,272	2,706,241	2,736,245	2,890,065	2,902,586	5.6%	0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	39,246,976	39,884,116	40,786,514	41,014,878	41,527,119	n/a	1.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	418,067	418,067	418,067	418,067	418,067	418,067	418,067	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	10,688,427	3,872,077	5,072,440	4,971,799	4,656,542	5,685,085	6,095,651	-8.9%	7.2%
Education Finance Act (EFA)	6,518,827	1,219,954	2,539,184	0	0	0	596,110	-32.9%	n/a
Education Improvement Act (EIA)	13,701,176	11,886,707	14,136,281	13,338,489	13,027,014	12,854,461	10,086,567	-5.0%	-21.5%
Education Lottery	1,446,848	1,040,161	759,075	789,799	1,318,289	1,303,645	1,146,845	-3.8%	-12.0%
Revenues from Federal Sources	18,275,617	20,641,146	18,992,044	18,836,773	23,151,888	26,479,059	26,181,371	6.2%	-1.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	209,063,274	250,596,640	248,853,383	339,793,003	376,389,504	317,094,656	294,067,923	5.9%	-7.3%
Administration	70,221,675	80,776,133	80,542,115	84,276,410	89,799,111	93,953,728	94,610,840	5.1%	0.7%
Instruction	96,502,835	103,839,879	112,008,956	117,066,260	122,500,387	124,987,223	119,726,825	3.7%	-4.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	484,611	364,735	318,551	328,127	240,815	230,449	224,578	-12.0%	-2.5%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	131,684	44,302	1,990	1,708	8,953	4,282	7,883	-37.5%	84.1%
Debt Service/Interest on Debt	29,238,178	35,356,046	36,612,866	41,524,987	51,701,894	52,759,130	57,107,417	11.8%	8.2%
Purchase of Land & Facility Construction	12,213,506	29,921,876	19,092,749	96,366,046	109,599,710	42,179,291	19,053,501	7.7%	-54.8%
All Other	270,785	293,669	276,156	229,465	2,538,634	2,980,553	3,336,879	52.0%	12.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Beaufort County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	135,177,985	137,129,897	175,676,661	176,016,787	170,148,348	176,061,219	173,464,674	4.2%	-1.5%
Revenues from Local Sources	111,705,872	114,913,538	147,279,125	149,933,486	144,738,621	153,646,379	150,000,759	5.0%	-2.4%
Current Property Taxes	74,744,474	75,958,483	76,878,758	91,626,459	87,175,153	92,881,343	89,960,190	3.1%	-3.1%
Current Real & Personal Property Taxes	70,367,250	74,640,923	66,902,778	86,714,176	82,021,010	81,661,463	82,064,211	2.6%	0.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	105,118	n/a	n/a
All Other	4,377,224	1,317,560	9,975,980	4,912,283	5,154,143	11,219,880	7,790,861	10.1%	-30.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	1,143,668	1,243,228	1,066,743	1,283,257	1,153,119	1,338,394	1,691,725	6.7%	26.4%
Local Accommodations Tax (3%)	899,161	763,036	668,287	605,400	562,867	704,703	923,206	0.4%	31.0%
Capital Projects/Transportation Tax (1%)	0	5,989,765	27,076,388	31,697,153	29,311,579	30,502,729	31,734,739	n/a	4.0%
Licenses, fees, Charges, Bonds, etc.	34,918,569	30,959,026	41,588,949	24,721,217	26,535,903	28,219,210	25,690,899	-5.0%	-9.0%
Licenses & Permits	5,439,402	5,220,496	7,016,393	4,604,463	4,140,044	3,954,119	4,732,847	-2.3%	19.7%
Service Revenue & Charges	24,129,939	19,386,261	21,042,577	13,455,684	17,481,717	21,648,408	18,604,073	-4.2%	-14.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	5,349,228	6,352,269	13,529,979	6,661,070	4,914,142	2,616,683	2,353,979	-12.8%	-10.0%
Revenues from State Sources	14,437,606	16,784,914	18,607,874	18,990,157	19,956,704	16,059,759	17,644,014	3.4%	9.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,077,918	1,166,690	605,659	1,982,741	2,056,885	1,387,705	1,454,586	5.1%	4.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	6,800,033	7,517,516	7,904,450	7,562,665	7,952,108	6,451,704	6,465,060	-0.8%	0.2%
Manufacturer's Depreciation Reimbursement	32,890	36,815	42,928	45,750	45,750	28,828	36,762	1.9%	27.5%
State Grants	6,526,765	8,063,893	10,054,837	9,399,001	9,901,961	8,191,522	9,687,606	6.8%	18.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,650,000	1,598,452	5,649,908	2,928,132	1,582,545	2,368,026	1,863,970	-5.7%	-21.3%
Revenues from Other Local Sources	6,384,507	3,832,993	4,139,754	4,165,012	3,870,478	3,987,055	3,955,931	-7.7%	-0.8%
Total Expenditures (County only)	134,607,826	142,732,351	168,080,619	192,105,055	207,326,697	190,955,722	196,307,103	6.5%	2.8%
Administration	24,095,580	26,168,152	33,978,035	46,488,292	47,349,904	40,806,269	39,155,742	8.4%	-4.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	29,247,122	31,842,884	35,793,955	39,444,746	39,936,824	40,958,603	40,988,974	5.8%	0.1%
Transportation	2,545,965	3,535,015	4,437,981	3,986,838	6,560,974	8,360,752	6,472,579	16.8%	-22.6%
Health & Human Services	13,132,466	15,149,385	16,329,612	18,501,673	18,475,903	18,107,450	17,018,230	4.4%	-6.0%
Environment & Housing	8,205,494	7,950,453	8,571,805	7,767,120	7,894,834	7,546,019	6,755,933	-3.2%	-10.5%
Recreation & Culture	8,938,684	9,523,731	10,424,314	15,125,229	15,840,366	15,084,114	13,639,421	7.3%	-9.6%
Debt Service/Interest on Debt	13,535,542	9,339,579	10,119,245	36,434,289	18,491,464	21,661,994	40,830,978	20.2%	88.5%
Land Purchase & Facility Construction	34,906,973	39,223,152	48,425,672	24,356,868	52,776,428	38,430,521	31,445,246	-1.7%	-18.2%
All Other	0	0	0	0	0	0	0	n/a	n/a

/1 Beaufort County total revenues were estimated for 2005

Beaufort County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	66,003,225	71,259,388	74,269,623	68,024,997	70,732,742	73,510,888	79,944,873	3.2%	8.8%
Revenues from Local Sources	57,768,940	60,396,573	63,949,723	59,135,991	62,412,426	63,546,002	68,161,660	2.8%	7.3%
Current Property Taxes	15,337,645	16,421,132	18,237,816	19,217,207	20,974,414	20,743,810	22,011,895	6.2%	6.1%
Current Real & Personal Property Taxes	14,982,800	16,150,228	17,503,892	18,331,234	19,692,253	19,808,725	20,569,669	5.4%	3.8%
Fee In Lieu of Property Tax	10,478	10,550	25,657	27,283	30,374	27,570	32,319	20.7%	17.2%
All Other	344,367	260,354	708,267	858,690	1,251,786	907,515	1,409,907	26.5%	55.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	6,734,183	7,492,366	7,551,536	7,242,594	7,175,423	7,476,084	7,951,848	2.8%	6.4%
Local Accommodations Tax	2,781,883	2,869,515	3,035,523	2,839,453	2,697,882	3,154,315	3,244,273	2.6%	2.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	32,915,229	33,613,560	35,124,848	29,836,737	31,564,708	32,171,793	34,953,644	1.0%	8.6%
Licenses & Permits	18,406,221	20,342,744	20,774,793	19,481,683	19,171,123	19,697,025	23,396,107	4.1%	18.8%
Service Revenue & Charges	7,429,862	8,963,137	8,555,379	8,519,872	9,380,453	10,787,516	9,968,717	5.0%	-7.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	7,079,146	4,307,679	5,794,676	1,835,182	3,013,132	1,687,252	1,588,820	-22.0%	-5.8%
Revenues from State Sources	6,058,757	6,814,879	8,363,526	6,934,298	6,141,823	6,468,533	7,257,995	3.1%	12.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	226,137	269,999	322,735	338,426	304,302	313,589	322,893	6.1%	3.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,770,156	5,559,258	6,828,404	6,396,466	5,784,147	6,082,732	6,143,687	1.1%	1.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	62,464	985,622	1,212,386	199,406	53,374	72,212	791,415	52.7%	996.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	897,280	1,505,388	402,315	334,198	533,581	1,418,907	2,563,300	19.1%	80.7%
Revenues from Other Local Sources	1,278,248	2,542,548	1,554,059	1,620,510	1,644,912	2,077,446	1,961,918	7.4%	-5.6%
Total Expenditures (Cities only)	59,494,459	79,873,072	78,819,179	90,644,572	76,343,516	82,817,463	90,076,782	7.2%	8.8%
Administration	17,812,611	19,089,210	22,075,046	18,868,350	20,511,363	20,328,673	23,544,666	4.8%	15.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	25,039,339	28,075,148	30,060,322	29,960,440	27,602,424	28,519,847	29,409,107	2.7%	3.1%
Transportation	572,911	624,133	862,978	1,047,749	1,371,238	1,138,920	1,588,141	18.5%	39.4%
Health & Human Services	0	0	0	0	1,010,974	0	0	n/a	n/a
Environment & Housing	4,090,193	5,891,500	4,795,048	7,074,020	5,267,857	7,977,240	6,839,768	8.9%	-14.3%
Recreation & Culture	671,004	1,041,343	814,756	1,743,884	1,011,376	1,421,069	1,230,194	10.6%	-13.4%
Debt Service/Interest on Debt	2,696,295	2,388,638	2,176,536	3,978,931	5,368,932	4,095,242	8,054,556	20.0%	96.7%
Purchase of Land & Facility Construction	7,688,532	20,960,689	16,016,303	25,574,016	11,519,684	15,263,544	16,255,449	13.3%	6.5%
All Other	923,574	1,802,411	2,018,190	2,397,182	2,679,668	4,072,928	3,154,901	22.7%	-22.5%

* Cities Included: Beaufort, Bluffton, Hilton Head Island & Port Royal.

Beaufort County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	180,830,823	215,585,453	183,773,999	170,323,743	205,646,261	181,067,445	182,859,572	0.2%	1.0%
Owner Occupied	45,888,059	53,471,869	18,802,105	12,634,055	25,800,245	19,581,593	21,747,421	-11.7%	11.1%
Agricultural (Private)	94,887	114,982	113,306	630,844	547,212	231,633	283,627	20.0%	22.4%
Agricultural (Corporate)	10,782	1,997	2,240	683,011	4,413	580,749	555,817	92.9%	-4.3%
Commercial/Rental	110,186,091	132,304,772	135,927,021	127,557,612	150,791,984	133,336,206	137,057,498	3.7%	2.8%
Personal Property (Vehicles)	10,799,054	12,631,815	12,292,668	10,289,598	8,348,162	8,229,215	9,041,475	-2.9%	9.9%
Other Personal Property	3,577,901	5,043,125	4,921,301	6,181,211	6,827,442	6,919,749	3,976,126	1.8%	-42.5%
Manufacturing	281,783	386,789	363,700	621,120	1,182,278	429,668	405,322	6.2%	-5.7%
Utility	4,482,296	5,283,197	4,712,811	5,035,259	5,451,441	5,407,196	5,501,639	3.5%	1.7%
Business Personal	5,351,097	6,164,553	6,457,030	6,526,891	6,527,116	6,100,061	4,035,311	-4.6%	-33.8%
Motor Carrier	158,873	182,354	181,818	164,141	165,969	251,375	255,336	8.2%	1.6%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	108,022,808	110,969,509	124,782,201	125,430,590	144,274,021	135,069,196	129,073,038	3.0%	-4.4%
Owner Occupied	30,431,268	30,161,287	35,302,051	34,385,039	41,906,062	39,870,614	39,214,903	4.3%	-1.6%
Agricultural (Private)	54,560	57,315	61,457	364,231	311,472	136,551	158,189	19.4%	15.8%
Agricultural (Corporate)	6,200	996	1,215	394,351	2,512	342,361	309,999	91.9%	-9.5%
Commercial/Rental	63,356,554	65,949,522	73,726,318	73,648,146	85,830,467	78,603,900	76,441,976	3.2%	-2.8%
Personal Property (Vehicles)	6,209,412	6,296,539	6,667,498	5,940,922	4,751,756	4,851,258	5,042,761	-3.4%	3.9%
Other Personal Property	2,057,278	2,513,830	2,669,295	3,568,856	3,886,165	4,079,306	2,217,631	1.3%	-45.6%
Manufacturing	162,024	192,802	197,269	358,617	672,950	253,297	226,063	5.7%	-10.8%
Utility	2,577,302	2,633,498	2,556,211	2,907,216	3,102,948	3,187,632	3,068,465	2.9%	-3.7%
Business Personal	3,076,859	3,072,824	3,502,269	3,768,442	3,715,220	3,596,087	2,250,641	-5.1%	-37.4%
Motor Carrier	91,351	90,897	98,617	94,770	94,469	148,190	142,410	7.7%	-3.9%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Berkeley County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	340,568,700	528,376,896	420,278,504	391,173,526	430,438,778	445,938,548	449,267,694	4.7%	0.7%
Revenues from Local Sources	183,653,960	360,275,939	223,567,295	200,268,890	227,725,177	249,725,257	249,066,289	5.2%	-0.3%
Current Property Taxes	108,852,927	111,480,771	108,910,594	118,773,799	127,849,686	128,585,383	130,531,075	3.1%	1.5%
Current Real & Personal Property Taxes	104,833,984	107,307,614	104,200,112	114,296,330	122,530,482	123,225,386	124,818,723	3.0%	1.3%
Fee In Lieu of Property Tax (only Counties and Cities)	2,738,832	2,885,312	3,341,575	2,819,335	3,028,734	2,935,750	3,313,391	3.2%	12.9%
All Other	1,280,111	1,287,845	1,368,907	1,658,134	2,290,471	2,424,247	2,398,961	11.0%	-1.0%
Local Options Sales Tax	15,977,345	17,789,208	17,339,485	13,873,836	14,426,709	12,656,528	13,615,834	-2.6%	7.6%
Local Hospitality Tax	0	484,613	510,947	200,076	594,006	594,796	622,100	n/a	4.6%
Local Accommodations Tax	1,160,811	25,420	0	452,977	389,366	406,925	420,882	-15.6%	3.4%
Capital Projects/Transportation Tax	0	0	0	0	16,430,614	17,717,652	18,561,989	n/a	4.8%
Licenses, fees, Charges, Bonds, etc.	57,662,877	230,495,927	96,806,269	66,968,202	68,034,795	89,763,973	85,314,409	6.7%	-5.0%
Licenses & Permits	11,660,056	12,470,594	13,084,935	14,017,089	13,975,833	13,509,361	13,223,753	2.1%	-2.1%
Service Revenue & Charges	34,748,533	50,017,958	49,832,198	44,687,220	46,750,854	46,103,167	44,160,970	4.1%	-4.2%
Bonds & Leases	0	150,168,201	21,383,610	0	0	20,293,341	20,000,000	n/a	-1.4%
Miscellaneous	11,254,288	17,839,174	12,505,526	8,263,893	7,308,108	9,858,104	7,929,686	-5.7%	-19.6%
Revenues from State Sources	126,900,080	139,476,221	165,475,225	158,096,053	157,924,458	146,032,275	158,015,262	3.7%	8.2%
Reimbursements for Property Tax Relief (Tier 1)	7,891,272	8,124,018	7,891,272	7,891,272	7,891,272	7,891,272	7,891,272	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,722,909	3,670,773	3,562,547	3,662,064	3,662,682	3,949,537	4,150,949	1.8%	5.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	19,024,769	20,003,847	22,306,998	22,656,343	23,447,176	n/a	3.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	8,826,984	9,609,867	10,599,786	10,241,107	8,738,772	7,858,957	7,506,962	-2.7%	-4.5%
Manufacturer's Depreciation Reimbursement	2,730,931	1,731,367	1,827,115	1,802,012	1,822,650	1,609,853	1,786,477	-6.8%	11.0%
State Grants	25,661,575	32,466,512	38,225,380	37,109,371	47,229,397	40,303,789	39,457,661	7.4%	-2.1%
Education Finance Act (EFA)	56,959,466	63,441,734	64,833,546	58,770,146	47,164,439	43,623,970	51,602,750	-1.6%	18.3%
Education Improvement Act (EIA)	19,560,143	19,044,113	17,805,073	16,996,807	16,987,843	16,437,984	21,343,801	1.5%	29.8%
Education Lottery	1,546,800	1,387,838	1,705,737	1,619,428	2,120,405	1,700,570	828,214	-9.9%	-51.3%
Revenues from Federal Sources	28,798,431	27,204,210	29,511,896	30,634,652	43,028,084	48,162,334	39,684,041	5.5%	-17.6%
Revenues from Other Local Sources	1,216,229	1,420,526	1,724,088	2,173,931	1,761,059	2,018,682	2,502,102	12.8%	23.9%
Total Expenditures (School Dist., Counties, & Cities)	442,880,303	465,004,394	431,599,096	447,115,869	460,167,545	451,074,241	469,750,940	1.0%	4.1%
Administration	108,897,393	122,504,931	132,564,091	136,316,880	135,886,110	140,015,299	136,903,749	3.9%	-2.2%
Instruction	116,106,417	121,936,723	131,332,534	135,436,584	136,266,611	133,806,135	139,102,264	3.1%	4.0%
Public Safety	30,811,291	33,231,307	36,405,790	36,552,363	42,609,077	37,611,829	39,465,533	4.2%	4.9%
Transportation	5,689,596	7,054,233	7,401,257	7,501,969	6,652,682	7,678,508	8,236,281	6.4%	7.3%
Health & Human Services	8,831,668	9,055,386	9,992,478	9,893,632	9,436,941	9,698,815	9,956,124	2.0%	2.7%
Environment & Housing	8,405,526	8,816,297	9,397,280	9,759,733	8,576,232	9,498,572	10,157,889	3.2%	6.9%
Recreation & Culture	7,628,591	8,866,058	10,029,830	9,901,074	13,019,811	11,715,520	10,778,538	5.9%	-8.0%
Debt Service/Interest on Debt /4	41,224,375	47,920,219	49,808,259	42,084,238	42,500,343	43,011,023	46,719,448	2.1%	8.6%
Land Purchase & Facility Construction	113,940,144	104,093,033	43,767,822	58,881,597	63,305,124	56,669,739	67,661,062	-8.3%	19.4%
All Other	1,345,302	1,526,207	899,755	787,799	1,914,614	1,368,801	770,052	-8.9%	-43.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Berkeley County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Districts, Counties, & Cities	108,552,927	111,480,771	108,910,594	118,773,799	127,849,686	128,585,383	130,531,075	3.1%	1.5%
School District Total	90,461,772	93,057,430	86,268,783	91,408,909	97,866,390	95,919,378	96,995,561	1.2%	1.1%
County Total	15,367,366	15,660,053	19,394,173	23,636,556	25,935,294	27,906,961	28,189,870	10.6%	1.0%
Cities Total	3,023,789	2,763,288	3,247,638	3,728,334	4,048,002	4,759,044	5,345,644	10.0%	12.3%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	580,564,819	601,513,497	649,796,490	700,054,161	769,701,220	778,129,117	772,259,953	4.9%	-0.8%
Owner Occupied (4% assessment ratio)	169,020,850	180,046,650	197,383,060	223,166,170	258,355,580	273,948,960	274,705,130	8.4%	0.3%
Agricultural (Private) (4%)	1,859,850	1,866,710	1,880,720	1,940,200	1,826,120	1,910,460	1,987,010	1.1%	4.0%
Agricultural (Corporate) (6%)	1,430,410	1,380,590	1,406,660	1,315,960	1,492,570	1,443,550	1,395,170	-0.4%	-3.4%
Commercial/Rental (6%)	174,001,376	195,222,730	218,559,980	233,777,560	261,506,980	244,968,520	242,628,550	5.7%	-1.0%
Personal Property (Vehicles) /6	66,089,089	65,550,331	62,972,051	67,968,390	56,067,320	68,548,470	65,662,420	-0.1%	-4.2%
Other Personal Property County (10.5%)	7,396,179	8,208,960	9,108,305	9,670,340	9,609,815	8,692,684	7,902,085	1.1%	-9.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	55,073,241	50,521,023	48,265,600	47,433,040	53,638,790	49,451,300	47,952,490	-2.3%	-3.0%
Utility (10.5%)	36,128,020	36,094,120	37,380,550	37,959,690	42,566,680	46,048,660	48,243,270	4.9%	4.8%
Business Personal (10.5%)	15,663,942	14,381,900	17,492,380	20,596,330	18,209,740	16,506,190	14,587,020	-1.2%	-11.6%
Motor Carrier (9.5%)\\	2,239,082	2,600,815	2,276,140	2,947,671	2,024,693	1,899,483	330,838	-27.3%	-82.6%
Fee-in-Lieu and Joint Industrial Park /7	51,662,780	45,639,668	53,071,044	53,278,810	64,402,932	64,710,840	66,865,970	4.4%	3.3%
Total Average Millage Rates /2	262.2	270.8	271.5	264.5	268.8	268.4	269.2	0.4%	0.3%
School Districts /3	169.4	168.2	174.2	170.4	166.4	162.5	166.2	-0.3%	2.2%
Counties /4	23.1	22.6	26.0	31.0	31.1	33.3	33.5	6.4%	0.6%
Cities & Special Purpose Districts /5	69.7	80.1	71.3	63.1	71.3	72.6	69.5	0.0%	-4.2%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	108,852,927	111,480,771	108,910,594	118,773,799	127,849,686	128,585,383	130,531,075	3.1%	1.5%
Owner Occupied	22,660,258	24,240,745	10,847,417	15,467,192	19,401,736	21,884,294	22,388,095	-0.2%	2.3%
Agricultural (Private)	377,145	373,614	393,766	408,829	376,474	393,192	418,642	1.8%	6.5%
Agricultural (Corporate)	290,062	276,319	294,512	277,292	307,709	297,097	293,948	0.2%	-1.1%
Commercial/Rental	35,284,401	39,072,961	45,759,808	49,260,350	53,912,381	50,416,981	51,119,293	6.4%	1.4%
Personal Property (Vehicles)	13,401,698	13,119,607	13,184,431	14,321,933	11,558,861	14,107,963	13,834,384	0.5%	-1.9%
Other Personal Property County	1,499,814	1,642,987	1,907,002	2,037,682	1,981,163	1,789,042	1,664,887	1.8%	-6.9%
Manufacturing	13,906,712	12,996,870	13,446,922	12,814,170	14,086,928	13,113,324	13,416,478	-0.6%	2.3%
Utility	7,326,123	7,224,077	7,826,349	7,998,662	8,775,563	9,477,277	10,164,352	5.6%	7.2%
Business Personal	3,176,370	2,878,473	3,662,372	4,339,948	3,754,127	3,397,140	3,073,332	-0.5%	-9.5%
Motor Carrier	454,046	520,542	476,554	621,117	417,412	390,933	69,704	-26.8%	-82.2%
Fee-in-Lieu and Joint Industrial Park	10,476,298	9,134,576	11,111,461	11,226,624	13,277,334	13,318,141	14,087,959	5.1%	5.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Berkeley County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	248,023,694	414,657,965	303,860,180	279,975,672	286,504,541	305,234,303	312,242,624	3.9%	2.3%
Revenues from Local Sources	109,132,345	267,286,511	127,743,792	109,410,614	113,057,162	133,503,850	133,372,218	3.4%	-0.1%
Current Property Taxes	90,461,772	93,057,430	86,268,783	91,408,909	97,866,390	95,919,378	96,995,561	1.2%	1.1%
Current Real & Personal Property Taxes	90,461,772	93,057,430	86,268,783	91,408,909	97,866,390	95,919,378	96,995,561	1.2%	1.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	18,670,573	174,229,081	41,475,009	18,001,705	15,190,772	37,584,472	36,376,657	11.8%	-3.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	15,226,513	19,170,640	16,806,214	13,669,696	11,672,983	11,035,028	11,673,506	-4.3%	5.8%
Bonds & Leases	0	150,168,201	21,383,610	0	0	20,293,341	20,000,000	n/a	-1.4%
Miscellaneous	3,444,060	4,890,240	3,285,185	4,332,009	3,517,789	6,256,103	4,703,151	5.3%	-24.8%
Revenues from State Sources	113,408,671	122,324,302	148,362,647	142,046,274	132,439,720	128,616,094	141,248,481	3.7%	9.8%
Reimbursements for Property Tax Relief (Tier 1)	7,891,272	8,124,018	7,891,272	7,891,272	7,891,272	7,891,272	7,891,272	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,742,212	2,705,991	2,599,533	2,622,217	2,603,887	2,837,007	2,992,653	1.5%	5.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	19,024,769	20,003,847	22,306,998	22,656,343	23,447,176	n/a	3.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	245,768	245,768	245,768	245,768	245,768	245,768	245,768	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	1,964,383	1,048,813	1,125,229	1,095,992	1,119,360	975,501	1,049,451	-9.9%	7.6%
State Grants 4/	22,498,627	26,326,027	33,131,720	32,800,797	31,999,748	32,247,679	31,847,396	6.0%	-1.2%
Education Finance Act (EFA)	56,959,466	63,441,734	64,833,546	58,770,146	47,164,439	43,623,970	51,602,750	-1.6%	18.3%
Education Improvement Act (EIA)	19,560,143	19,044,113	17,805,073	16,996,807	16,987,843	16,437,984	21,343,801	1.5%	29.8%
Education Lottery	1,546,800	1,387,838	1,705,737	1,619,428	2,120,405	1,700,570	828,214	-9.9%	-51.3%
Revenues from Federal Sources	25,482,678	25,047,152	27,753,741	28,518,784	41,007,659	43,114,359	37,621,925	6.7%	-12.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	295,791,580	320,736,717	313,148,952	323,222,152	300,435,662	282,782,330	317,117,486	1.2%	12.1%
Administration	84,414,318	94,717,503	104,753,224	104,850,530	103,981,942	102,466,976	106,990,527	4.0%	4.4%
Instruction	116,106,417	121,936,723	131,332,534	135,436,584	136,266,611	133,806,135	139,102,264	3.1%	4.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	1,838,795	1,802,938	1,892,541	1,804,690	1,830,228	1,861,085	1,979,276	1.2%	6.4%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	162,431	0	261	0	n/a	n/a
Debt Service/Interest on Debt	28,474,611	33,795,180	36,285,837	29,651,498	29,880,959	30,674,773	32,099,341	2.0%	4.6%
Purchase of Land & Facility Construction	63,815,431	67,551,235	37,997,061	50,528,620	27,923,141	13,369,045	36,189,026	-9.0%	170.7%
All Other	1,142,008	933,138	887,755	787,799	552,781	604,055	757,052	-6.6%	25.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Berkeley County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	66,524,082	85,673,350	86,177,838	80,523,161	110,073,679	107,339,675	103,570,470	7.7%	-3.5%
Revenues from Local Sources	51,199,487	68,416,745	68,523,749	63,246,778	84,202,891	85,960,210	85,727,852	9.0%	-0.3%
Current Property Taxes	15,367,366	15,660,053	19,394,173	23,636,556	25,935,294	27,906,961	28,189,870	10.6%	1.0%
Current Real & Personal Property Taxes	11,521,303	11,651,207	14,945,285	19,416,446	20,997,053	22,851,125	22,799,637	12.0%	-0.2%
Fee In Lieu of Property Tax	2,694,350	2,824,420	3,268,753	2,717,233	2,849,647	2,882,293	3,236,679	3.1%	12.3%
All Other	1,151,713	1,184,426	1,180,135	1,502,877	2,088,595	2,173,543	2,153,554	11.0%	-0.9%
Local Options Sales Tax (1%)	11,967,624	12,789,260	11,484,455	9,083,997	9,944,168	8,159,616	8,422,321	-5.7%	3.2%
Local Hospitality Tax	0	484,613	510,947	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	457,962	0	0	419,974	365,886	386,586	399,553	-2.2%	3.4%
Capital Projects/Transportation Tax	0	0	0	0	16,430,614	17,717,652	18,561,989	n/a	4.8%
Licenses, fees, Charges, Bonds, etc.	23,406,535	39,482,819	37,134,174	30,106,251	31,526,928	31,789,395	30,154,119	4.3%	-5.1%
Licenses & Permits	2,508,807	2,760,810	2,526,668	1,723,125	2,238,493	1,870,962	1,709,981	-6.2%	-8.6%
Service Revenue & Charges	14,264,761	25,364,065	27,319,821	25,297,146	26,228,776	26,950,926	26,099,755	10.6%	-3.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	6,632,967	11,357,944	7,287,685	3,085,980	3,059,659	2,967,507	2,344,383	-15.9%	-21.0%
Revenues from State Sources	11,404,010	15,062,423	14,839,168	13,779,230	22,590,929	15,164,739	14,477,533	4.1%	-4.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	744,287	734,714	765,616	793,145	816,508	871,118	904,730	3.3%	3.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,053,589	7,759,323	8,587,841	8,189,236	6,872,424	6,152,104	5,758,317	-3.3%	-6.4%
Manufacturer's Depreciation Reimbursement	758,300	678,455	697,682	687,666	685,040	615,562	731,102	-0.6%	18.8%
State Grants	2,847,834	5,889,932	4,788,029	4,109,184	14,216,957	7,525,955	7,083,384	16.4%	-5.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,020,364	1,248,474	1,748,726	2,045,556	1,928,436	4,840,340	1,927,593	-7.2%	-60.2%
Revenues from Other Local Sources	900,221	945,708	1,066,195	1,451,597	1,351,423	1,374,387	1,437,492	8.1%	4.6%
Total Expenditures (County only)	117,153,704	116,293,424	84,302,405	92,138,983	116,847,492	133,564,664	113,581,112	-0.5%	-15.0%
Administration	20,712,457	22,925,371	23,319,695	26,384,288	26,432,976	32,341,010	23,358,556	2.0%	-27.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	18,283,275	20,534,122	20,648,948	21,566,833	22,292,158	21,753,821	23,536,553	4.3%	8.2%
Transportation	5,130,949	6,476,082	6,254,528	6,551,271	5,759,393	6,740,874	7,426,687	6.4%	10.2%
Health & Human Services	6,406,178	6,557,256	7,511,974	7,492,346	6,956,985	7,169,718	7,345,079	2.3%	2.4%
Environment & Housing	5,583,967	6,182,904	6,349,437	7,242,944	6,118,475	6,491,675	6,994,901	3.8%	7.8%
Recreation & Culture	5,064,464	5,683,578	6,099,818	5,580,004	5,629,998	5,348,229	5,573,554	1.6%	4.2%
Debt Service/Interest on Debt	10,360,826	11,811,208	11,451,764	10,166,624	8,494,733	10,891,443	12,796,032	3.6%	17.5%
Land Purchase & Facility Construction	45,611,588	36,122,903	2,666,241	7,154,673	35,162,774	42,827,894	26,549,750	-8.6%	-38.0%
All Other	0	0	0	0	0	0	0	n/a	n/a

Berkeley County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	26,020,924	28,045,581	30,240,486	30,674,693	33,860,558	33,364,569	33,454,600	4.3%	0.3%
Revenues from Local Sources	23,322,128	24,572,683	27,299,754	27,611,498	30,465,124	30,261,197	29,966,219	4.3%	-1.0%
Current Property Taxes	3,023,789	2,763,288	3,247,638	3,728,334	4,048,002	4,759,044	5,345,644	10.0%	12.3%
Current Real & Personal Property Taxes	2,850,909	2,598,977	2,986,044	3,470,975	3,667,039	4,454,883	5,023,525	9.9%	12.8%
Fee In Lieu of Property Tax	44,482	60,892	72,822	102,102	179,087	53,457	76,712	9.5%	43.5%
All Other	128,398	103,419	188,772	155,257	201,876	250,704	245,407	11.4%	-2.1%
Local Options Sales Tax	4,009,721	4,999,948	5,855,030	4,789,839	4,482,541	4,496,912	5,193,513	4.4%	15.5%
Local Hospitality Tax	0	0	0	200,076	594,006	594,796	622,100	n/a	4.6%
Local Accommodations Tax	702,849	25,420	0	33,003	23,480	20,339	21,329	-44.2%	4.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	15,585,769	16,784,027	18,197,086	18,860,246	21,317,095	20,390,106	18,783,633	3.2%	-7.9%
Licenses & Permits	9,151,249	9,709,784	10,558,267	12,293,964	11,737,340	11,638,399	11,513,772	3.9%	-1.1%
Service Revenue & Charges	5,257,259	5,483,253	5,706,163	5,720,378	8,849,095	8,117,213	6,387,709	3.3%	-21.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,177,261	1,590,990	1,932,656	845,904	730,660	634,494	882,152	-4.7%	39.0%
Revenues from State Sources	2,087,399	2,089,496	2,273,410	2,270,549	2,893,809	2,251,442	2,289,248	1.6%	1.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	236,410	230,068	197,398	246,702	242,287	241,412	253,566	1.2%	5.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,527,627	1,604,776	1,766,177	1,806,103	1,620,580	1,461,085	1,502,877	-0.3%	2.9%
Manufacturer's Depreciation Reimbursement	8,248	4,099	4,204	18,354	18,250	18,790	5,924	-5.4%	-68.5%
State Grants	315,114	250,553	305,631	199,390	1,012,692	530,155	526,881	8.9%	-0.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	295,389	908,584	9,429	70,312	91,989	207,635	134,523	-12.3%	-35.2%
Revenues from Other Local Sources	316,008	474,818	657,893	722,334	409,636	644,295	1,064,610	22.4%	65.2%
Total Expenditures (Cities only)	29,935,019	27,974,253	34,147,739	31,754,734	42,884,391	34,727,247	39,052,342	4.5%	12.5%
Administration	3,770,618	4,862,057	4,491,172	5,082,062	5,471,192	5,207,313	6,554,666	9.7%	25.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	12,528,016	12,697,185	15,756,842	14,985,530	20,316,919	15,858,008	15,928,980	4.1%	0.4%
Transportation	558,647	578,151	1,146,729	950,698	893,289	937,634	809,594	6.4%	-13.7%
Health & Human Services	586,695	695,192	587,963	596,596	649,728	668,012	631,769	1.2%	-5.4%
Environment & Housing	2,821,559	2,633,393	3,047,843	2,516,789	2,457,757	3,006,897	3,162,988	1.9%	5.2%
Recreation & Culture	2,564,127	3,182,480	3,930,012	4,158,639	7,389,813	6,367,030	5,204,984	12.5%	-18.3%
Debt Service/Interest on Debt	2,388,938	2,313,831	2,070,658	2,266,116	4,124,651	1,444,807	1,824,075	-4.4%	26.3%
Purchase of Land & Facility Construction	4,513,125	418,895	3,104,520	1,198,304	219,209	472,800	4,922,286	1.5%	941.1%
All Other	203,294	593,069	12,000	0	1,361,833	764,746	13,000	-36.8%	-98.3%

* Cities Included: Bonneau, Goose Creek, Hanahan, Jamestown, Moncks Corner, & Saint Stephen.

Berkeley County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	90,461,772	93,057,430	86,268,783	91,408,909	97,866,390	95,919,378	96,995,561	1.2%	1.1%
Owner Occupied	20,742,422	22,161,887	7,465,134	10,137,114	12,787,526	13,976,488	14,311,997	-6.0%	2.4%
Agricultural (Private)	315,076	314,002	327,593	330,651	303,834	310,501	330,201	0.8%	6.3%
Agricultural (Corporate)	242,325	232,231	245,019	224,267	248,337	234,616	231,849	-0.7%	-1.2%
Commercial/Rental	29,477,441	32,838,695	38,069,878	39,840,638	43,510,133	39,813,999	40,319,965	5.4%	1.3%
Personal Property (Vehicles)	11,196,102	11,026,315	10,968,789	11,583,250	9,328,610	11,140,977	10,911,768	-0.4%	-2.1%
Other Personal Property	1,252,981	1,380,841	1,586,530	1,648,030	1,598,903	1,412,796	1,313,167	0.8%	-7.1%
Manufacturing	9,329,916	8,498,214	8,407,145	8,083,593	8,924,545	8,037,172	7,968,735	-2.6%	-0.9%
Utility	6,120,420	6,071,444	6,511,132	6,469,134	7,082,342	7,484,151	8,017,057	4.6%	7.1%
Business Personal	2,653,616	2,419,200	3,046,911	3,510,050	3,029,778	2,682,702	2,424,068	-1.5%	-9.6%
Motor Carrier	379,321	437,487	396,470	502,345	336,873	308,717	54,979	-27.5%	-82.2%
Fee-in-Lieu and Joint Industrial Park	8,752,152	7,677,114	9,244,182	9,079,836	10,715,508	10,517,259	11,111,774	4.1%	5.7%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	13,417,302	13,570,347	16,891,036	21,712,467	23,902,155	25,895,786	25,857,921	11.6%	-0.1%
Owner Occupied	3,906,203	4,061,913	5,130,844	6,921,590	8,022,925	9,116,898	9,198,073	15.3%	0.9%
Agricultural (Private)	42,983	42,114	48,888	60,176	56,708	63,579	66,532	7.6%	4.6%
Agricultural (Corporate)	33,058	31,147	36,565	40,815	46,350	48,041	46,715	5.9%	-2.8%
Commercial/Rental	4,021,307	4,404,290	5,681,324	7,250,707	8,120,788	8,152,442	8,124,039	12.4%	-0.3%
Personal Property (Vehicles)	1,527,370	1,478,837	1,636,917	2,108,068	1,741,104	2,281,262	2,198,604	6.3%	-3.6%
Other Personal Property	170,931	185,197	236,764	299,930	298,421	289,289	264,589	7.6%	-8.5%
Manufacturing	1,272,785	1,139,771	1,254,633	1,471,155	1,665,689	1,645,717	1,605,614	3.9%	-2.4%
Utility	834,947	814,295	971,683	1,177,335	1,321,858	1,532,479	1,615,351	11.6%	5.4%
Business Personal	362,006	324,460	454,703	638,804	565,482	549,319	488,424	5.1%	-11.1%
Motor Carrier	51,747	58,675	59,167	91,423	62,874	63,214	11,078	-22.7%	-82.5%
Fee-in-Lieu and Joint Industrial Park	1,193,967	1,029,646	1,379,547	1,652,464	1,999,956	2,153,548	2,238,903	11.0%	4.0%

Calhoun County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	34,296,452	67,565,360	43,695,765	42,679,349	42,745,691	38,670,140	38,626,060	2.0%	-0.1%
Revenues from Local Sources	19,020,390	53,707,317	24,636,275	24,392,530	24,546,165	23,618,435	24,007,114	4.0%	1.6%
Current Property Taxes	14,240,639	14,529,213	15,648,057	15,879,101	16,451,605	16,180,579	17,243,671	3.2%	6.6%
Current Real & Personal Property Taxes	11,611,585	11,925,525	12,414,616	12,695,533	12,854,847	12,631,151	13,497,366	2.5%	6.9%
Fee In Lieu of Property Tax (only Counties and Cities)	2,151,888	2,198,935	2,597,499	2,589,927	3,011,425	3,050,175	3,251,552	7.1%	6.6%
All Other	477,166	404,753	635,942	593,641	585,333	499,253	494,752	0.6%	-0.9%
Local Options Sales Tax	489,374	769,604	826,548	923,678	880,275	625,586	749,446	7.4%	19.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	3,917	0	0	4,634	0	4,196	22,792	34.1%	443.2%
Capital Projects/Transportation Tax	0	0	0	484,879	636,964	616,777	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,286,460	38,408,500	8,161,670	7,100,238	6,577,322	6,191,297	5,991,205	5.7%	-3.2%
Licenses & Permits	453,893	472,400	528,838	461,174	448,455	224,253	274,988	-8.0%	22.6%
Service Revenue & Charges	2,183,493	3,067,547	4,064,740	3,562,173	2,368,938	2,035,630	1,877,306	-2.5%	-7.8%
Bonds & Leases	0	33,802,413	2,775,000	2,300,710	3,075,311	3,305,175	3,165,790	n/a	-4.2%
Miscellaneous	1,649,074	1,066,140	793,092	776,181	684,618	626,239	673,121	-13.9%	7.5%
Revenues from State Sources	11,847,576	11,419,909	15,751,792	13,603,353	13,164,639	11,308,566	11,688,697	-0.2%	3.4%
Reimbursements for Property Tax Relief (Tier 1)	785,314	785,314	785,315	785,315	785,314	785,314	785,314	0.0%	0.0%
Homestead Exemption (Tier 2) /1	538,768	549,023	548,606	562,477	601,926	578,290	602,988	1.9%	4.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	770,695	829,578	911,418	932,417	978,790	n/a	5.0%
\$2.5 Million Minimum Disbursement /3	0	0	1,729,305	1,670,422	1,588,582	1,567,583	1,521,210	n/a	-3.0%
State-Shared Taxes (Aid to Subdivisions)	1,111,868	1,208,361	1,351,147	1,283,451	1,124,161	882,382	862,288	-4.1%	-2.3%
Manufacturer's Depreciation Reimbursement	1,406,236	1,343,918	1,505,456	1,540,024	1,481,842	1,474,196	1,626,231	2.5%	10.3%
State Grants	2,781,686	1,934,290	3,765,603	2,696,363	3,171,518	1,954,575	2,023,777	-5.2%	3.5%
Education Finance Act (EFA)	3,010,222	2,861,435	2,861,436	2,141,817	1,865,399	1,840,171	2,052,473	-6.2%	11.5%
Education Improvement Act (EIA)	1,995,939	2,464,733	2,314,075	1,955,902	1,467,672	1,088,393	1,070,527	-9.9%	-1.6%
Education Lottery	217,543	272,835	120,154	138,004	166,806	205,245	165,099	-4.5%	-19.6%
Revenues from Federal Sources	3,422,684	2,415,971	3,271,220	4,548,541	4,934,789	3,545,951	2,524,280	-4.9%	-28.8%
Revenues from Other Local Sources	5,802	22,162	36,478	134,925	100,098	197,188	405,969	103.0%	105.9%
Total Expenditures (School Dist., Counties, & Cities)	31,623,116	34,200,814	47,535,359	60,451,440	53,422,145	40,326,705	35,533,778	2.0%	-11.9%
Administration	11,268,712	11,608,053	12,269,720	12,137,275	11,837,705	11,801,735	11,451,960	0.3%	-3.0%
Instruction	9,503,426	9,608,914	11,010,523	10,853,962	11,009,101	9,213,795	9,074,965	-0.8%	-1.5%
Public Safety	3,179,953	3,017,955	3,022,681	3,183,572	3,085,019	2,644,937	2,941,266	-1.3%	11.2%
Transportation	1,726,242	278,076	642,542	747,903	238,739	303,867	616,209	-15.8%	102.8%
Health & Human Services	1,492,770	1,496,562	2,044,414	1,727,353	1,689,093	1,759,678	1,728,059	2.5%	-1.8%
Environment & Housing	765,176	1,037,577	728,700	1,065,983	1,060,776	676,310	713,068	-1.2%	5.4%
Recreation & Culture	717,815	424,663	432,806	459,461	588,693	622,777	572,656	-3.7%	-8.0%
Debt Service/Interest on Debt /4	1,275,989	3,311,647	7,852,749	7,091,896	9,946,554	8,563,865	4,968,717	25.4%	-42.0%
Land Purchase & Facility Construction	72,011	1,434,253	5,854,414	21,554,657	9,672,734	375,731	1,137,644	58.4%	202.8%
All Other	1,621,022	1,983,114	3,676,810	1,629,378	4,293,731	4,364,010	2,329,234	6.2%	-46.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Calhoun County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Districts, Counties, & Cities	14,240,639	14,529,213	15,648,057	15,879,101	16,451,605	16,180,579	17,243,671	3.2%	6.6%
School District Total	7,390,817	7,745,692	7,673,740	7,944,477	8,104,097	8,115,928	8,521,916	2.4%	5.0%
County Total	6,585,341	6,497,028	7,649,207	7,604,472	8,013,324	7,938,726	8,391,632	4.1%	5.7%
Cities Total	264,481	286,493	325,110	330,152	334,184	125,925	330,123	3.8%	162.2%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	62,008,919	75,740,339	81,579,839	84,183,417	78,509,048	80,762,183	84,884,741	5.4%	5.1%
Owner Occupied (4% assessment ratio)	11,670,530	13,888,090	13,712,200	14,689,530	15,207,860	15,491,560	15,584,750	4.9%	0.6%
Agricultural (Private) (4%)	1,637,160	1,633,130	1,687,730	1,735,040	1,801,430	1,826,700	1,862,690	2.2%	2.0%
Agricultural (Corporate) (6%)	61,090	61,040	61,040	59,600	58,680	58,280	50,010	-3.3%	-14.2%
Commercial/Rental (6%)	7,922,780	10,093,430	10,459,989	11,604,620	13,462,230	11,428,070	11,763,360	6.8%	2.9%
Personal Property (Vehicles) /6	7,701,203	7,487,720	7,436,711	7,188,026	6,576,300	6,193,361	6,660,400	-2.4%	7.5%
Other Personal Property County (10.5%)	325,550	309,270	311,720	310,330	393,600	410,650	427,780	4.7%	4.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	20,174,950	19,390,670	21,193,061	21,159,608	14,957,873	17,982,650	20,144,757	0.0%	12.0%
Utility (10.5%)	5,086,020	5,403,863	5,256,450	6,095,866	6,298,074	6,488,846	6,575,143	4.4%	1.3%
Business Personal (10.5%)	1,339,990	1,444,950	1,768,520	1,790,140	2,137,000	1,846,010	1,550,070	2.5%	-16.0%
Motor Carrier (9.5%)\	601,404	685,932	815,482	807,747	719,535	608,673	546,745	-1.6%	-10.2%
Fee-in-Lieu and Joint Industrial Park /7	5,488,242	15,342,244	18,876,936	18,742,910	16,896,466	18,427,383	19,719,036	23.8%	7.0%
Total Average Millage Rates /2									
	294.0	295.8	295.5	295.5	295.5	295.5	287.8	-0.4%	-2.6%
School Districts /3	131.9	112.6	113.1	113.6	124.8	121.8	121.2	-1.4%	-0.5%
Counties /4	74.9	59.6	65.0	62.7	67.0	63.8	63.7	-2.7%	-0.2%
Cities & Special Purpose Districts /5	87.2	123.5	117.4	119.2	103.7	109.9	102.9	2.8%	-6.4%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	14,240,639	14,529,213	15,648,057	15,879,101	16,451,605	16,180,579	17,243,671	3.2%	6.6%
Owner Occupied	1,200,310	1,171,268	442,714	521,455	750,086	663,030	636,442	-10.0%	-4.0%
Agricultural (Private)	354,126	294,639	313,531	318,769	361,136	348,919	358,983	0.2%	2.9%
Agricultural (Corporate)	13,214	11,012	11,339	10,950	11,764	11,132	9,638	-5.1%	-13.4%
Commercial/Rental	1,713,736	1,820,996	1,943,163	2,132,051	2,698,795	2,182,881	2,267,066	4.8%	3.9%
Personal Property (Vehicles)	1,665,808	1,350,889	1,381,526	1,320,615	1,318,362	1,182,997	1,283,610	-4.3%	8.5%
Other Personal Property County	70,418	55,797	57,909	57,015	78,906	78,438	82,443	2.7%	5.1%
Manufacturing	6,515,828	5,697,283	6,534,557	6,477,462	6,010,054	6,485,050	7,133,903	1.5%	10.0%
Utility	1,100,131	974,932	976,496	1,119,959	1,262,585	1,239,438	1,267,179	2.4%	2.2%
Business Personal	289,846	260,689	328,540	328,892	428,408	352,607	298,734	0.5%	-15.3%
Motor Carrier	130,087	123,752	151,493	148,403	144,246	116,263	105,370	-3.5%	-9.4%
Fee-in-Lieu and Joint Industrial Park	1,187,134	2,767,955	3,506,789	3,443,529	3,387,262	3,519,824	3,800,304	21.4%	8.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Calhoun County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	20,554,448	54,865,776	27,354,265	25,585,102	25,435,747	24,888,253	24,325,398	2.8%	-2.3%
Revenues from Local Sources	9,370,200	43,562,127	12,983,095	12,470,919	12,031,745	12,328,364	12,526,409	5.0%	1.6%
Current Property Taxes	7,390,817	7,745,692	7,673,740	7,944,477	8,104,097	8,115,928	8,521,916	2.4%	5.0%
Current Real & Personal Property Taxes	7,296,964	7,644,194	7,558,495	7,825,678	8,001,414	8,037,460	8,442,368	2.5%	5.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	93,853	101,498	115,245	118,799	102,683	78,468	79,548	-2.7%	1.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,979,383	35,816,435	5,309,355	4,526,442	3,927,648	4,212,436	4,004,493	12.5%	-4.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	715,985	1,478,288	2,109,753	1,819,074	496,787	504,227	487,645	-6.2%	-3.3%
Bonds & Leases	0	33,802,413	2,775,000	2,300,710	3,075,311	3,305,175	3,165,790	n/a	-4.2%
Miscellaneous	1,263,398	535,734	424,602	406,658	355,550	403,034	351,058	-19.2%	-12.9%
Revenues from State Sources	8,720,331	9,070,827	11,462,690	10,321,116	9,759,360	9,254,797	9,472,330	1.4%	2.4%
Reimbursements for Property Tax Relief (Tier 1)	785,314	785,314	785,315	785,315	785,314	785,314	785,314	0.0%	0.0%
Homestead Exemption (Tier 2) /1	294,289	301,400	268,093	268,094	321,065	305,800	306,142	0.7%	0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	770,695	829,578	911,418	932,417	978,790	n/a	5.0%
\$2.5 Million Minimum Disbursement /3	0	0	1,729,305	1,670,422	1,588,582	1,567,583	1,521,210	n/a	-3.0%
State-Shared Taxes (Aid to Subdivisions)	27,261	27,261	27,261	27,261	27,261	27,261	28,375	0.7%	4.1%
Manufacturer's Depreciation Reimbursement	816,626	785,647	849,436	874,519	854,305	830,130	915,387	1.9%	10.3%
State Grants 4/	1,573,137	1,572,202	1,736,920	1,630,204	1,771,538	1,672,483	1,649,013	0.8%	-1.4%
Education Finance Act (EFA)	3,010,222	2,861,435	2,861,436	2,141,817	1,865,399	1,840,171	2,052,473	-6.2%	11.5%
Education Improvement Act (EIA)	1,995,939	2,464,733	2,314,075	1,955,902	1,467,672	1,088,393	1,070,527	-9.9%	-1.6%
Education Lottery	217,543	272,835	120,154	138,004	166,806	205,245	165,099	-4.5%	-19.6%
Revenues from Federal Sources	2,463,917	2,232,822	2,908,480	2,793,067	3,644,642	3,305,092	2,326,659	-1.0%	-29.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	20,000,476	22,006,967	31,276,190	45,834,673	36,100,578	26,384,980	23,630,306	2.8%	-10.4%
Administration	8,926,467	9,383,628	9,822,952	9,474,213	8,941,904	9,125,073	8,544,693	-0.7%	-6.4%
Instruction	9,503,426	9,608,914	11,010,523	10,853,962	11,009,101	9,213,795	9,074,965	-0.8%	-1.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	76,027	77,931	39,683	42,764	0	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	436,665	102,145	85,644	97,172	27,925	10,082	4,568	-53.2%	-54.7%
Debt Service/Interest on Debt	833,663	1,466,429	4,388,615	4,606,714	5,362,051	5,175,376	4,968,717	34.7%	-4.0%
Purchase of Land & Facility Construction	72,011	1,224,776	3,789,132	20,691,821	8,176,775	375,731	712,108	46.5%	89.5%
All Other	152,217	143,144	2,139,641	68,027	2,582,822	2,484,923	325,255	13.5%	-86.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Calhoun County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	12,098,960	11,120,595	14,671,279	15,655,358	15,921,099	13,521,137	12,770,038	0.9%	-5.6%
Revenues from Local Sources	8,487,951	8,826,123	10,393,098	10,679,639	11,279,193	11,047,152	10,454,574	3.5%	-5.4%
Current Property Taxes	6,585,341	6,497,028	7,649,207	7,604,472	8,013,324	7,938,726	8,391,632	4.1%	5.7%
Current Real & Personal Property Taxes	4,066,018	4,009,295	4,550,978	4,566,628	4,546,174	4,467,766	4,739,735	2.6%	6.1%
Fee In Lieu of Property Tax	2,151,888	2,198,935	2,597,499	2,589,927	3,011,425	3,050,175	3,251,552	7.1%	6.6%
All Other	367,435	288,798	500,730	447,917	455,725	420,785	400,344	1.4%	-4.9%
Local Options Sales Tax (1%)	258,921	529,451	570,606	670,815	635,085	616,777	592,654	14.8%	-3.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	484,879	636,964	616,777	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,643,689	1,799,644	2,173,285	1,919,473	1,993,821	1,874,872	1,470,288	-1.8%	-21.6%
Licenses & Permits	108,638	111,815	136,057	87,877	67,547	155,099	69,747	-7.1%	-55.0%
Service Revenue & Charges	1,176,227	1,235,747	1,706,609	1,517,802	1,679,405	1,498,280	1,080,166	-1.4%	-27.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	358,824	452,082	330,619	313,794	246,869	221,493	320,375	-1.9%	44.6%
Revenues from State Sources	2,997,920	2,201,894	4,116,814	3,150,068	3,277,091	2,035,938	2,107,410	-5.7%	3.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	212,433	214,114	251,819	265,941	256,913	265,792	268,115	4.0%	0.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	987,453	1,067,611	1,180,358	1,152,528	992,725	843,988	768,121	-4.1%	-9.0%
Manufacturer's Depreciation Reimbursement	589,485	558,081	655,954	665,440	627,472	644,066	710,214	3.2%	10.3%
State Grants	1,208,549	362,088	2,028,683	1,066,159	1,399,980	282,092	360,960	-18.2%	28.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	607,889	81,915	149,889	1,730,044	1,264,717	240,859	197,621	-17.1%	-18.0%
Revenues from Other Local Sources	5,200	10,662	11,478	95,607	100,098	197,188	10,433	12.3%	-94.7%
Total Expenditures (County only)	10,234,673	10,806,663	14,631,045	13,256,906	15,878,510	13,683,187	9,967,273	-0.4%	-27.2%
Administration	2,151,873	2,009,704	2,225,509	2,420,772	2,549,294	2,574,494	2,583,360	3.1%	0.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,255,200	2,189,018	2,231,072	2,481,647	2,403,511	2,537,556	2,171,817	-0.6%	-14.4%
Transportation	1,709,415	232,055	260,650	747,228	238,064	254,878	262,427	-26.8%	3.0%
Health & Human Services	1,416,743	1,418,631	2,004,731	1,684,589	1,689,093	1,759,678	1,728,059	3.4%	-1.8%
Environment & Housing	576,683	773,454	728,700	683,081	727,987	676,310	649,543	2.0%	-4.0%
Recreation & Culture	281,150	322,518	347,162	362,289	511,259	612,695	568,088	12.4%	-7.3%
Debt Service/Interest on Debt	408,261	1,811,836	3,464,134	2,453,113	4,552,434	3,388,489	0	-100.0%	n/a
Land Purchase & Facility Construction	0	209,477	1,836,285	862,836	1,495,959	0	0	n/a	n/a
All Other	1,435,348	1,839,970	1,532,802	1,561,351	1,710,909	1,879,087	2,003,979	5.7%	6.6%

Calhoun County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 /1	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	1,643,044	1,578,989	1,670,221	1,438,889	1,388,845	260,750	1,530,624	-1.2%	487.0%
Revenues from Local Sources	1,162,239	1,319,067	1,260,082	1,241,972	1,235,227	242,919	1,026,131	-2.1%	322.4%
Current Property Taxes	264,481	286,493	325,110	330,152	334,184	125,925	330,123	3.8%	162.2%
Current Real & Personal Property Taxes	248,603	272,036	305,143	303,227	307,259	125,925	315,263	4.0%	150.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	15,878	14,457	19,967	26,925	26,925	0	14,860	-1.1%	n/a
Local Options Sales Tax	230,453	240,153	255,942	252,863	245,190	8,809	156,792	-6.2%	1679.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	3,917	0	0	4,634	0	4,196	22,792	34.1%	443.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	663,388	792,421	679,030	654,323	655,853	103,989	516,424	-4.1%	396.6%
Licenses & Permits	345,255	360,585	392,781	373,297	380,908	69,154	205,241	-8.3%	196.8%
Service Revenue & Charges	291,281	353,512	248,378	225,297	192,746	33,123	309,495	1.0%	834.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	26,852	78,324	37,871	55,729	82,199	1,712	1,688	-36.9%	-1.4%
Revenues from State Sources	129,325	147,188	172,288	132,169	128,188	17,831	108,957	-2.8%	511.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	32,046	33,509	28,694	28,442	23,948	6,698	28,731	-1.8%	328.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	97,154	113,489	143,528	103,662	104,175	11,133	65,792	-6.3%	491.0%
Manufacturer's Depreciation Reimbursement	125	190	66	65	65	0	630	30.9%	n/a
State Grants	0	0	0	0	0	0	13,804	n/a	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	350,878	101,234	212,851	25,430	25,430	0	0	-100.0%	n/a
Revenues from Other Local Sources	602	11,500	25,000	39,318	0	0	395,536	194.8%	n/a
Total Expenditures (Cities only)	1,387,967	1,387,184	1,628,124	1,359,861	1,443,057	258,538	1,936,199	5.7%	648.9%
Administration	190,372	214,721	221,259	242,290	346,507	102,168	323,907	9.3%	217.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	924,753	828,937	791,609	701,925	681,508	107,381	769,449	-3.0%	616.6%
Transportation	16,827	46,021	381,892	675	675	48,989	353,782	66.1%	622.2%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	188,493	264,123	0	382,902	332,789	0	63,525	-16.6%	n/a
Recreation & Culture	0	0	0	0	49,509	0	0	n/a	n/a
Debt Service/Interest on Debt	34,065	33,382	0	32,069	32,069	0	0	-100.0%	n/a
Purchase of Land & Facility Construction	0	0	228,997	0	0	0	425,536	n/a	n/a
All Other	33,457	0	4,367	0	0	0	0	-100.0%	n/a

* Cities Included: Cameron & Saint Matthews.

1/ In FY 11 Saint Matthews was excluded

Calhoun County
Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	7,390,817	7,745,692	7,673,740	7,944,477	8,104,097	8,115,928	8,521,916	2.4%	5.0%
Owner Occupied	753,493	778,970	-4,644	53,163	201,771	168,532	124,399	-25.9%	-26.2%
Agricultural (Private)	215,866	183,947	190,946	197,021	224,885	222,420	225,714	0.7%	1.5%
Agricultural (Corporate)	8,055	6,875	6,906	6,768	7,325	7,096	6,060	-4.6%	-14.6%
Commercial/Rental	1,044,651	1,136,873	1,183,418	1,317,752	1,680,584	1,391,490	1,425,441	5.3%	2.4%
Personal Property (Vehicles)	1,015,435	843,379	841,372	816,230	820,965	754,108	807,083	-3.8%	7.0%
Other Personal Property	42,925	34,835	35,267	35,239	49,136	50,001	51,837	3.2%	3.7%
Manufacturing	2,660,150	2,184,066	2,397,733	2,402,760	1,867,295	2,189,580	2,441,067	-1.4%	11.5%
Utility	670,613	608,664	594,702	692,210	786,232	790,086	796,752	2.9%	0.8%
Business Personal	176,683	162,752	200,086	203,278	266,777	224,771	187,832	1.0%	-16.4%
Motor Carrier	79,298	77,260	92,262	91,723	89,825	74,112	66,253	-3.0%	-10.6%
Fee-in-Lieu and Joint Industrial Park	723,647	1,728,072	2,135,692	2,128,334	2,109,303	2,243,731	2,389,480	22.0%	6.5%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	4,645,886	4,512,207	5,303,528	5,280,486	5,258,812	5,154,343	5,408,194	2.6%	4.9%
Owner Occupied	874,390	827,379	891,434	921,415	1,018,676	988,691	992,939	2.1%	0.4%
Agricultural (Private)	122,661	97,293	109,720	108,832	120,666	116,582	118,676	-0.5%	1.8%
Agricultural (Corporate)	4,577	3,636	3,968	3,738	3,931	3,720	3,186	-5.9%	-14.3%
Commercial/Rental	593,597	601,313	680,007	727,911	901,748	729,354	749,470	4.0%	2.8%
Personal Property (Vehicles)	576,996	446,079	483,463	450,876	440,504	395,268	424,349	-5.0%	7.4%
Other Personal Property	24,391	18,425	20,265	19,466	26,365	26,208	27,255	1.9%	4.0%
Manufacturing	1,511,565	1,155,193	1,377,767	1,327,257	1,001,931	1,147,675	1,283,467	-2.7%	11.8%
Utility	381,059	321,933	341,723	382,369	421,867	414,126	418,917	1.6%	1.2%
Business Personal	100,396	86,082	114,972	112,288	143,144	117,815	98,758	-0.3%	-16.2%
Motor Carrier	45,059	40,864	53,015	50,667	48,197	38,846	34,834	-4.2%	-10.3%
Fee-in-Lieu and Joint Industrial Park	411,195	914,009	1,227,195	1,175,667	1,131,785	1,176,058	1,256,343	20.5%	6.8%

Charleston County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	1,772,369,107	1,242,979,574	1,252,586,926	1,280,901,429	1,369,367,727	1,411,698,421	1,566,719,320	-2.0%	11.0%
Revenues from Local Sources	1,491,089,295	975,873,003	918,514,370	963,649,989	1,035,816,970	1,066,301,142	1,180,458,791	-3.8%	10.7%
Current Property Taxes	466,460,799	480,027,383	417,173,072	474,978,508	502,859,270	530,057,790	588,060,278	3.9%	10.9%
Current Real & Personal Property Taxes	457,002,448	467,694,210	400,887,095	454,816,536	480,979,237	507,999,435	565,881,861	3.6%	11.4%
Fee In Lieu of Property Tax (only Counties and Cities)	2,808,842	3,441,530	6,552,373	8,666,198	8,069,101	8,337,942	10,040,505	23.7%	20.4%
All Other	6,649,510	8,891,643	9,733,603	11,495,774	13,810,932	13,720,412	12,137,912	10.6%	-11.5%
Local Options Sales Tax	82,912,843	73,021,447	74,109,313	71,985,838	64,006,894	63,943,637	67,550,085	-3.4%	5.6%
Local Hospitality Tax	17,056,346	18,191,579	19,268,335	19,148,115	18,875,526	20,011,447	21,701,155	4.1%	8.4%
Local Accommodations Tax	15,061,556	16,717,796	18,091,521	16,771,342	15,928,896	18,155,879	19,427,713	4.3%	7.0%
Capital Projects/Transportation Tax	37,116,336	38,521,307	40,097,074	37,469,812	36,292,922	37,930,907	40,672,545	1.5%	7.2%
Licenses, fees, Charges, Bonds, etc.	872,481,415	349,393,492	349,775,055	343,296,374	397,853,462	396,201,483	443,047,015	-10.7%	11.8%
Licenses & Permits	105,722,050	105,619,522	109,278,226	108,476,609	107,344,790	111,414,316	108,575,766	0.4%	-2.5%
Service Revenue & Charges	150,775,307	177,517,560	176,219,512	170,191,104	166,438,802	159,906,783	130,252,422	-2.4%	-18.5%
Bonds & Leases	562,905,257	107,167	0	0	80,195,155	76,028,424	168,856,128	-18.2%	122.1%
Miscellaneous	53,078,802	66,149,243	64,277,317	64,628,661	43,874,715	48,851,960	35,362,699	-6.5%	-27.6%
Revenues from State Sources	188,442,156	185,151,211	253,239,733	227,555,455	220,656,876	214,512,997	245,267,852	4.5%	14.3%
Reimbursements for Property Tax Relief (Tier 1)	16,955,781	16,955,782	16,955,782	16,955,782	16,955,782	16,955,782	16,955,782	0.0%	0.0%
Homestead Exemption (Tier 2) /1	7,321,370	6,496,457	8,255,129	8,565,986	8,954,653	9,087,466	9,076,816	3.6%	-0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	58,976,852	60,396,098	62,331,611	62,833,726	63,947,141	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	36,254,129	38,287,463	42,619,825	41,581,939	36,791,176	33,684,673	32,916,757	-1.6%	-2.3%
Manufacturer's Depreciation Reimbursement	1,910,989	2,102,551	2,215,022	2,339,979	1,028,075	1,409,677	1,033,058	-9.7%	-26.7%
State Grants	45,902,591	39,743,544	43,294,266	39,390,576	49,728,461	41,784,078	59,876,749	4.5%	43.3%
Education Finance Act (EFA)	40,631,828	41,068,470	40,966,197	20,252,561	12,526,312	19,733,500	32,989,130	-3.4%	67.2%
Education Improvement Act (EIA)	35,415,496	35,349,693	37,227,660	36,229,387	30,051,689	26,552,142	26,306,151	-4.8%	-0.9%
Education Lottery	4,049,972	5,147,250	2,729,000	1,843,147	2,289,117	2,471,953	2,166,268	-9.9%	-12.4%
Revenues from Federal Sources	75,419,165	74,465,655	74,031,383	73,971,081	93,974,593	115,999,493	116,656,926	7.5%	0.6%
Revenues from Other Local Sources	17,418,492	7,489,705	6,801,440	15,724,903	18,919,288	14,884,788	24,335,751	5.7%	63.5%
Total Expenditures (School Dist., Counties, & Cities)	1,065,192,361	1,183,051,900	1,289,625,506	1,540,267,556	1,462,190,955	1,412,061,623	1,518,617,068	6.1%	7.5%
Administration	332,152,790	341,886,641	366,898,830	369,881,084	352,854,304	357,964,152	378,353,437	2.2%	5.7%
Instruction	223,277,926	216,726,735	222,141,223	235,317,544	220,368,695	239,710,439	227,471,789	0.3%	-5.1%
Public Safety	155,519,447	167,357,213	177,639,827	194,235,430	189,420,218	203,084,937	213,806,173	5.4%	5.3%
Transportation	43,300,872	59,741,502	82,776,436	85,714,198	88,339,703	105,818,027	160,331,356	24.4%	51.5%
Health & Human Services	26,724,167	28,349,810	30,582,101	29,344,021	26,229,743	25,874,378	28,577,845	1.1%	10.4%
Environment & Housing	60,261,097	67,186,399	76,092,648	84,131,262	64,127,328	53,346,818	61,208,991	0.3%	14.7%
Recreation & Culture	47,361,825	57,627,171	60,318,803	56,378,197	56,831,739	58,620,878	80,992,627	9.4%	38.2%
Debt Service/Interest on Debt /4	77,366,865	94,813,859	105,197,577	112,422,170	121,402,061	182,566,883	156,633,093	12.5%	-14.2%
Land Purchase & Facility Construction	71,517,325	104,814,340	128,546,848	330,463,163	285,389,146	136,064,017	158,616,971	14.2%	16.6%
All Other	27,710,047	44,548,230	39,431,213	42,380,487	57,228,018	49,011,094	52,624,786	11.3%	7.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Charleston County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	466,460,799	480,027,383	417,173,072	474,978,508	502,859,270	530,057,790	588,060,278	3.9%	10.9%
School District Total	236,077,061	244,852,468	215,907,951	249,408,553	262,318,027	289,518,276	341,877,923	6.4%	18.1%
County Total	139,768,772	143,172,648	102,027,196	113,061,333	122,940,168	123,824,107	125,022,044	-1.8%	1.0%
Cities Total	90,614,966	92,002,267	99,237,925	112,508,622	117,601,075	116,715,407	121,160,311	5.0%	3.8%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	2,572,288,654	2,662,272,378	2,664,379,769	2,833,459,549	2,850,341,633	2,866,679,717	3,112,336,561	3.2%	8.6%
Owner Occupied (4% assessment ratio)	773,308,270	781,703,140	829,359,740	878,338,960	921,243,800	943,814,610	1,010,368,080	4.6%	7.1%
Agricultural (Private) (4%)	1,835,530	1,746,710	1,783,080	1,784,800	1,763,730	1,764,710	1,770,690	-0.6%	0.3%
Agricultural (Corporate) (6%)	601,500	591,290	585,100	568,890	588,800	650,100	635,810	0.9%	-2.2%
Commercial/Rental (6%)	1,380,383,120	1,425,754,480	1,366,185,230	1,474,201,160	1,485,433,010	1,475,561,470	1,590,663,424	2.4%	7.8%
Personal Property (Vehicles) /6	170,260,510	174,543,635	176,942,741	170,985,430	156,991,034	158,653,549	145,667,142	-2.6%	-8.2%
Other Personal Property County (10.5%)	37,466,630	42,723,190	46,463,210	49,720,620	52,205,280	50,185,700	61,590,920	8.6%	22.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	42,046,560	40,521,770	38,182,130	37,551,310	18,513,385	27,384,708	31,784,090	-4.6%	16.1%
Utility (10.5%)	69,455,046	83,154,801	78,562,514	83,522,276	88,453,203	89,923,960	92,436,180	4.9%	2.8%
Business Personal (10.5%)	71,490,265	76,428,110	80,176,310	85,937,150	87,741,620	81,059,426	81,674,410	2.2%	0.8%
Motor Carrier (9.5%)\	2,077,927	1,011,485	2,735,276	2,713,671	2,163,387	2,238,102	1,411,092	-6.2%	-37.0%
Fee-in-Lieu and Joint Industrial Park /7	23,363,296	34,093,767	43,404,438	48,135,282	35,244,384	35,443,382	94,334,723	26.2%	166.2%
Total Average Millage Rates /2	203.9	210.8	220.8	225.1	225.2	223.7	225.7	1.7%	0.9%
School Districts /3	98.4	98.3	109.5	115.3	119.8	128.8	135.8	5.5%	5.4%
Counties /4	54.7	54.2	38.2	39.4	42.8	42.9	39.8	-5.2%	-7.1%
Cities & Special Purpose Districts /5	50.8	58.3	73.1	70.4	62.5	52.0	50.1	-0.3%	-3.8%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	466,460,799	480,027,383	417,173,072	474,978,508	502,859,270	530,057,790	588,060,278	3.9%	10.9%
Owner Occupied	122,409,192	123,370,208	69,834,656	85,266,959	100,196,704	112,153,576	126,875,145	0.6%	13.1%
Agricultural (Private)	348,176	328,074	331,140	347,851	360,768	375,880	380,042	1.5%	1.1%
Agricultural (Corporate)	114,097	111,058	108,660	110,874	120,438	138,470	136,464	3.0%	-1.4%
Commercial/Rental	261,840,406	267,790,612	253,717,589	287,316,036	303,842,630	314,291,526	341,403,434	4.5%	8.6%
Personal Property (Vehicles)	32,296,165	32,783,447	32,860,468	33,324,391	32,112,231	33,792,876	31,264,479	-0.5%	-7.5%
Other Personal Property County	7,106,924	8,024,432	8,628,796	9,690,354	10,678,495	10,689,450	13,219,234	10.9%	23.7%
Manufacturing	10,784,518	11,052,482	13,643,270	15,984,802	11,855,980	14,170,828	16,862,311	7.7%	19.0%
Utility	13,174,703	15,618,450	14,590,036	16,278,165	18,092,942	19,153,617	19,839,539	7.1%	3.6%
Business Personal	13,560,757	14,355,017	14,889,738	16,748,814	17,947,389	17,265,489	17,529,745	4.4%	1.5%
Motor Carrier	394,155	189,981	507,975	528,884	442,517	476,711	302,862	-4.3%	-36.5%
Fee-in-Lieu and Joint Industrial Park	4,431,708	6,403,621	8,060,744	9,381,378	7,209,175	7,549,367	20,247,023	28.8%	168.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Charleston County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	1,028,378,325	485,646,496	517,918,897	512,015,859	597,359,745	633,984,363	787,792,521	-4.3%	24.3%
Revenues from Local Sources	838,837,796	304,376,297	276,874,955	297,800,667	379,284,245	393,516,641	537,221,777	-7.2%	36.5%
Current Property Taxes	236,077,061	244,852,468	215,907,951	249,408,553	262,318,027	289,518,276	341,877,923	6.4%	18.1%
Current Real & Personal Property Taxes	236,054,372	244,823,966	215,864,790	249,357,455	262,255,736	289,455,206	341,820,045	6.4%	18.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	22,689	28,502	43,161	51,098	62,291	63,070	57,878	16.9%	-8.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	602,760,735	59,523,829	60,967,004	48,392,114	116,966,218	103,998,365	195,343,854	-17.1%	87.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	27,923,152	45,496,908	42,264,991	33,602,092	23,199,965	17,060,695	15,447,357	-9.4%	-9.5%
Bonds & Leases	562,905,257	107,167	0	0	80,195,155	76,028,424	168,856,128	-18.2%	122.1%
Miscellaneous	11,932,326	13,919,754	18,702,013	14,790,022	13,571,098	10,909,246	11,040,369	-1.3%	1.2%
Revenues from State Sources	135,337,246	128,512,685	191,676,969	166,000,293	153,128,728	160,150,877	177,398,351	4.6%	10.8%
Reimbursements for Property Tax Relief (Tier 1)	16,955,781	16,955,782	16,955,782	16,955,782	16,955,782	16,955,782	16,955,782	0.0%	0.0%
Homestead Exemption (Tier 2) /1	4,196,260	3,592,450	4,266,653	4,510,424	4,714,876	4,740,788	4,744,246	2.1%	0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	58,976,852	60,396,098	62,331,611	62,833,726	63,947,141	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,394,290	2,394,290	2,394,290	2,394,290	2,394,290	2,394,290	2,394,290	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	830,123	949,316	1,000,354	1,070,477	464,942	670,399	478,668	-8.8%	-28.6%
State Grants 4/	30,863,496	23,055,434	27,160,181	22,348,127	21,400,109	23,798,297	27,416,675	-2.0%	15.2%
Education Finance Act (EFA)	40,631,828	41,068,470	40,966,197	20,252,561	12,526,312	19,733,500	32,989,130	-3.4%	67.2%
Education Improvement Act (EIA)	35,415,496	35,349,693	37,227,660	36,229,387	30,051,689	26,552,142	26,306,151	-4.8%	-0.9%
Education Lottery	4,049,972	5,147,250	2,729,000	1,843,147	2,289,117	2,471,953	2,166,268	-9.9%	-12.4%
Revenues from Federal Sources	54,203,283	52,757,514	49,366,973	48,214,899	64,946,772	80,316,845	73,172,393	5.1%	-8.9%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	493,364,508	517,903,505	561,647,533	723,472,726	665,478,355	644,227,615	562,301,053	2.2%	-12.7%
Administration	175,380,449	174,449,332	185,233,898	181,125,261	170,349,014	182,076,807	174,332,314	-0.1%	-4.3%
Instruction	223,277,926	216,726,735	222,141,223	235,317,544	220,368,695	239,710,439	227,471,789	0.3%	-5.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	2,479,917	2,756,275	2,962,062	3,094,174	3,087,742	4,079,645	4,650,715	11.0%	14.0%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	1,215,897	1,324,922	1,543,316	1,410,124	1,380,121	1,746,589	1,760,854	6.4%	0.8%
Debt Service/Interest on Debt	42,109,988	57,015,616	58,012,405	57,547,397	57,358,024	118,961,046	63,680,357	7.1%	-46.5%
Purchase of Land & Facility Construction	33,037,503	41,633,979	65,642,885	217,903,786	186,708,780	69,091,919	61,244,402	10.8%	-11.4%
All Other	15,862,828	23,996,646	26,111,744	27,074,440	26,225,979	28,561,170	29,160,622	10.7%	2.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Charleston County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	415,699,563	411,049,835	366,439,542	379,598,486	375,379,500	363,658,817	350,391,784	-2.8%	-3.6%
Revenues from Local Sources	357,569,591	361,989,763	315,369,839	329,357,800	327,051,400	324,471,500	293,896,176	-3.2%	-9.4%
Current Property Taxes	139,768,772	143,172,648	102,027,196	113,061,333	122,940,168	123,824,107	125,022,044	-1.8%	1.0%
Current Real & Personal Property Taxes	135,966,787	138,364,348	94,935,261	103,925,427	112,813,431	114,470,770	114,727,836	-2.8%	0.2%
Fee In Lieu of Property Tax	59,233	67,860	2,471,122	3,501,751	3,143,339	3,261,419	3,432,618	96.7%	5.2%
All Other	3,742,752	4,740,440	4,620,813	5,634,155	6,983,398	6,091,917	6,861,590	10.6%	12.6%
Local Options Sales Tax (1%)	52,465,122	41,593,793	43,253,774	42,533,952	36,167,100	36,526,372	38,049,539	-5.2%	4.2%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	8,292,848	9,176,823	9,872,302	8,864,365	8,851,895	9,927,318	11,010,862	4.8%	10.9%
Capital Projects/Transportation Tax (.5%)	37,116,336	38,521,307	40,097,074	37,469,812	36,292,922	37,930,907	40,672,545	1.5%	7.2%
Licenses, fees, Charges, Bonds, etc.	119,926,513	129,525,192	120,119,493	127,428,338	122,799,315	116,262,797	79,141,186	-6.7%	-31.9%
Licenses & Permits	18,313,063	16,199,126	13,039,710	10,927,632	11,620,819	11,524,868	11,798,470	-7.1%	2.4%
Service Revenue & Charges	81,523,085	87,211,093	87,978,431	89,319,754	93,249,732	93,126,066	58,657,965	-5.3%	-37.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	20,090,365	26,114,973	19,101,352	27,180,952	17,928,764	11,611,863	8,684,751	-13.0%	-25.2%
Revenues from State Sources	32,190,404	34,069,100	35,131,650	34,437,649	31,329,996	23,715,225	28,412,744	-2.1%	19.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,063,209	1,066,957	2,126,809	2,175,723	2,260,718	2,307,552	2,286,269	13.6%	-0.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	17,347,507	17,752,741	20,183,657	19,477,204	16,620,906	14,438,279	13,087,859	-4.6%	-9.4%
Manufacturer's Depreciation Reimbursement	370,831	408,183	479,035	477,139	227,707	288,070	238,518	-7.1%	-17.2%
State Grants	13,408,857	14,841,219	12,342,149	12,307,583	12,220,665	6,681,324	12,800,098	-0.8%	91.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	12,828,105	14,083,560	14,744,411	14,762,778	15,457,847	11,519,614	17,457,840	5.3%	51.5%
Revenues from Other Local Sources	13,111,463	907,412	1,193,642	1,040,259	1,540,257	3,952,477	10,625,024	-3.4%	168.8%
Total Expenditures (County only)	310,253,975	321,352,227	388,419,367	437,691,237	426,500,949	391,440,900	491,948,858	8.0%	25.7%
Administration	99,479,577	102,213,068	112,380,691	119,350,982	113,575,287	105,442,516	123,719,314	3.7%	17.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	54,711,837	56,772,694	59,033,299	63,742,805	63,209,940	68,545,107	72,674,449	4.8%	6.0%
Transportation	33,543,260	43,671,189	72,619,774	73,047,725	86,501,807	103,889,996	158,377,158	29.5%	52.4%
Health & Human Services	23,680,423	24,728,819	26,855,457	25,500,596	22,434,480	21,310,370	23,122,567	-0.4%	8.5%
Environment & Housing	38,414,249	42,404,521	47,550,639	50,375,768	39,261,459	27,585,533	30,078,168	-4.0%	9.0%
Recreation & Culture	18,921,464	20,097,974	24,392,654	20,064,759	22,032,984	23,965,880	37,692,102	12.2%	57.3%
Debt Service/Interest on Debt	10,772,700	10,288,648	16,905,662	22,590,702	21,979,345	22,416,520	26,633,241	16.3%	18.8%
Land Purchase & Facility Construction	20,555,424	10,223,627	16,924,659	49,241,863	39,764,509	9,339,228	10,453,971	-10.7%	11.9%
All Other	10,175,041	10,951,687	11,756,532	13,776,037	17,741,138	8,945,750	9,197,888	-1.7%	2.8%

Charleston County

	FY 06 /1	FY 07 /1	FY 08	FY 09	FY 10 /1	FY 11 /1	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	328,291,219	346,283,243	368,228,487	389,287,084	396,628,482	414,055,241	428,535,015	4.5%	3.5%
Revenues from Local Sources	294,681,908	309,506,943	326,269,576	336,491,522	329,481,325	348,313,001	349,340,838	2.9%	0.3%
Current Property Taxes	90,614,966	92,002,267	99,237,925	112,508,622	117,601,075	116,715,407	121,160,311	5.0%	3.8%
Current Real & Personal Property Taxes	84,981,289	84,505,896	90,087,044	101,533,654	105,910,070	104,073,459	109,333,980	4.3%	5.1%
Fee In Lieu of Property Tax	2,749,609	3,373,670	4,081,251	5,164,447	4,925,762	5,076,523	6,607,887	15.7%	30.2%
All Other	2,884,069	4,122,701	5,069,629	5,810,521	6,765,243	7,565,425	5,218,444	10.4%	-31.0%
Local Options Sales Tax	30,447,721	31,427,654	30,855,539	29,451,886	27,839,794	27,417,265	29,500,546	-0.5%	7.6%
Local Hospitality Tax	17,056,346	18,191,579	19,268,335	19,148,115	18,875,526	20,011,447	21,701,155	4.1%	8.4%
Local Accommodations Tax	6,768,708	7,540,973	8,219,219	7,906,977	7,077,001	8,228,561	8,416,851	3.7%	2.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	149,794,167	160,344,471	168,688,558	167,475,922	158,087,929	175,940,321	168,561,975	2.0%	-4.2%
Licenses & Permits	87,408,987	89,420,396	96,238,516	97,548,977	95,723,971	99,889,448	96,777,296	1.7%	-3.1%
Service Revenue & Charges	41,329,070	44,809,559	45,976,090	47,269,258	49,989,105	49,720,022	56,147,100	5.2%	12.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	21,056,111	26,114,516	26,473,952	22,657,687	12,374,853	26,330,851	15,637,579	-4.8%	-40.6%
Revenues from State Sources	20,914,506	22,569,426	26,431,114	27,117,514	36,198,152	30,646,895	39,456,757	11.2%	28.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,061,901	1,837,050	1,861,667	1,879,840	1,979,059	2,039,126	2,046,301	-0.1%	0.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	16,512,332	18,140,432	20,041,878	19,710,445	17,775,980	16,852,104	17,434,608	0.9%	3.5%
Manufacturer's Depreciation Reimbursement	710,035	745,052	735,633	792,363	335,426	451,208	315,872	-12.6%	-30.0%
State Grants	1,630,238	1,846,891	3,791,936	4,734,866	16,107,687	11,304,457	19,659,976	51.4%	73.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	8,387,777	7,624,581	9,919,999	10,993,404	13,569,974	24,163,034	26,026,693	20.8%	7.7%
Revenues from Other Local Sources	4,307,029	6,582,293	5,607,798	14,684,644	17,379,031	10,932,311	13,710,727	21.3%	25.4%
Total Expenditures (Cities only)	261,573,878	343,796,168	339,558,606	379,103,593	370,211,651	376,393,108	464,367,157	10.0%	23.4%
Administration	57,292,764	65,224,241	69,284,241	69,404,841	68,930,003	70,444,829	80,301,809	5.8%	14.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	100,807,610	110,584,519	118,606,528	130,492,625	126,210,278	134,539,830	141,131,724	5.8%	4.9%
Transportation	9,757,612	16,070,313	10,156,662	12,666,473	1,837,896	1,928,031	1,954,198	-23.5%	1.4%
Health & Human Services	563,827	864,716	764,582	749,251	707,521	484,363	804,563	6.1%	66.1%
Environment & Housing	21,846,848	24,781,878	28,542,009	33,755,494	24,865,869	25,761,285	31,130,823	6.1%	20.8%
Recreation & Culture	27,224,464	36,204,275	34,382,833	34,903,314	33,418,634	32,908,409	41,539,671	7.3%	26.2%
Debt Service/Interest on Debt	24,484,177	27,509,595	30,279,510	32,284,071	42,064,692	41,189,317	66,319,495	18.1%	61.0%
Purchase of Land & Facility Construction	17,924,398	52,956,734	45,979,304	63,317,514	58,915,857	57,632,870	86,918,598	30.1%	50.8%
All Other	1,672,178	9,599,897	1,562,937	1,530,010	13,260,901	11,504,174	14,266,276	42.9%	24.0%

* Cities Included: Awendaw, Charleston, Folly Beach, Hollywood, Isle of Palms, James Island, Kiawah Island, Lincolnville

McClellanville, Meggett, Mount Pleasant, North Charleston, Ravenel, Rockville, Seabrook Island & Sullivan's Island.

/1 In FYs 06, 07, 10 & 11 Lincolnville was excluded

Charleston County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues									
Total Revenues	236,077,061	244,852,468	215,907,951	249,408,553	262,318,027	289,518,276	341,877,923	6.4%	18.1%
Owner Occupied	59,113,594	59,917,018	14,910,584	23,939,991	31,121,083	41,799,967	56,345,817	-0.8%	34.8%
Agricultural (Private)	180,559	171,772	195,308	205,827	211,378	227,344	240,531	4.9%	5.8%
Agricultural (Corporate)	59,169	58,148	64,088	65,606	70,566	83,751	86,369	6.5%	3.1%
Commercial/Rental	135,786,574	140,208,901	149,643,944	170,007,936	178,024,964	190,093,206	216,076,255	8.1%	13.7%
Personal Property (Vehicles)	16,748,315	17,164,646	19,381,274	19,718,394	18,814,933	20,438,973	19,787,474	2.8%	-3.2%
Other Personal Property	3,685,546	4,201,405	5,089,308	5,733,885	6,256,656	6,465,309	8,366,531	14.6%	29.4%
Manufacturing	4,136,068	3,984,917	4,182,247	4,330,495	2,218,777	3,527,909	4,317,561	0.7%	22.4%
Utility	6,832,207	8,177,455	8,605,279	9,631,962	10,600,867	11,584,698	12,556,562	10.7%	8.4%
Business Personal	7,032,409	7,515,951	8,782,044	9,910,450	10,515,586	10,442,700	11,094,679	7.9%	6.2%
Motor Carrier	204,403	99,470	299,606	312,946	259,276	288,330	191,683	-1.1%	-33.5%
Fee-in-Lieu and Joint Industrial Park	2,298,218	3,352,786	4,754,268	5,551,061	4,223,940	4,566,090	12,814,461	33.2%	180.6%

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues									
Total Revenues	140,772,748	144,171,745	101,682,883	111,735,305	122,057,547	122,870,239	123,875,695	-2.1%	0.8%
Owner Occupied	42,320,573	42,332,072	31,651,527	34,636,623	39,449,572	40,453,325	40,214,175	-0.8%	-0.6%
Agricultural (Private)	100,452	94,591	68,049	70,382	75,527	75,638	70,476	-5.7%	-6.8%
Agricultural (Corporate)	32,918	32,021	22,330	22,434	25,214	27,864	25,306	-4.3%	-9.2%
Commercial/Rental	75,543,748	77,209,798	52,138,833	58,133,992	63,609,326	63,244,802	63,310,806	-2.9%	0.1%
Personal Property (Vehicles)	9,317,788	9,452,174	6,752,809	6,742,679	6,722,682	6,800,132	5,797,772	-7.6%	-14.7%
Other Personal Property	2,050,423	2,313,616	1,773,213	1,960,695	2,235,538	2,151,035	2,451,412	3.0%	14.0%
Manufacturing	2,301,067	2,194,401	1,457,176	1,480,807	792,782	1,173,750	1,265,055	-9.5%	7.8%
Utility	3,801,042	4,503,135	2,998,245	3,293,637	3,787,750	3,854,277	3,679,100	-0.5%	-4.5%
Business Personal	3,912,423	4,138,861	3,059,833	3,388,866	3,757,278	3,474,330	3,250,765	-3.0%	-6.4%
Motor Carrier	113,718	54,776	104,389	107,012	92,641	95,928	56,164	-11.1%	-41.5%
Fee-in-Lieu and Joint Industrial Park	1,278,595	1,846,302	1,656,479	1,898,178	1,509,238	1,519,157	3,754,664	19.7%	147.2%

Cherokee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	175,092,166	124,219,200	136,199,780	133,735,921	135,574,419	134,570,864	132,522,048	-4.5%	-1.5%
Revenues from Local Sources	115,900,383	62,529,521	64,889,514	69,370,738	67,634,103	68,533,805	70,575,188	-7.9%	3.0%
Current Property Taxes	46,067,061	46,020,419	49,719,358	49,614,429	47,500,145	46,859,175	47,237,020	0.4%	0.8%
Current Real & Personal Property Taxes	43,095,874	43,019,331	45,830,906	46,385,980	44,010,083	43,580,957	43,714,394	0.2%	0.3%
Fee In Lieu of Property Tax (only Counties and Cities)	1,610,581	1,727,187	2,487,405	1,848,608	1,911,547	2,167,452	2,378,061	6.7%	9.7%
All Other	1,360,606	1,273,901	1,401,047	1,379,841	1,578,516	1,110,766	1,144,564	-2.8%	3.0%
Local Options Sales Tax	0	0	0	0	1,914,561	2,247,594	4,248,718	n/a	89.0%
Local Hospitality Tax	849,761	912,773	944,703	902,652	993,151	1,162,716	1,123,617	4.8%	-3.4%
Local Accommodations Tax	154,681	165,739	171,188	161,104	174,902	180,142	171,885	1.8%	-4.6%
Capital Projects/Transportation Tax	0	0	0	922,347	755,892	736,317	1,234,932	n/a	67.7%
Licenses, fees, Charges, Bonds, etc.	68,828,880	15,430,590	14,054,265	17,770,207	16,295,452	17,347,861	16,559,017	-21.1%	-4.5%
Licenses & Permits	3,062,960	2,985,313	3,409,991	3,286,589	3,375,715	3,053,923	2,941,800	-0.7%	-3.7%
Service Revenue & Charges	7,414,572	9,660,984	7,540,191	6,439,784	5,693,011	6,705,386	5,479,373	-4.9%	-18.3%
Bonds & Leases	45,465,882	0	3,707	4,495,437	3,979,703	3,948,161	5,669,872	-29.3%	43.6%
Miscellaneous	12,885,466	2,784,293	3,100,376	3,548,397	3,247,022	3,640,391	2,467,972	-24.1%	-32.2%
Revenues from State Sources	47,059,472	49,736,472	57,845,565	52,507,115	51,928,321	49,846,668	48,503,448	0.5%	-2.7%
Reimbursements for Property Tax Relief (Tier 1)	2,992,368	2,842,750	2,992,368	2,992,368	2,992,368	2,992,368	2,992,368	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,349,440	2,371,805	2,106,853	2,688,768	2,650,256	2,665,644	2,683,474	2.2%	0.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	3,525,787	3,825,622	4,250,006	4,356,818	4,591,623	n/a	5.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,599,430	3,850,904	4,283,917	4,029,977	3,506,797	2,953,478	2,642,780	-5.0%	-10.5%
Manufacturer's Depreciation Reimbursement	429,959	413,106	424,364	437,286	4,673,772	4,792,095	415,482	-0.6%	-91.3%
State Grants	11,066,399	10,391,010	13,688,748	12,139,645	11,685,224	11,859,174	11,605,446	0.8%	-2.1%
Education Finance Act (EFA)	19,467,291	19,984,607	21,658,192	19,858,372	15,940,209	14,108,274	15,826,241	-3.4%	12.2%
Education Improvement Act (EIA)	6,366,346	9,089,345	8,542,633	6,436,581	5,265,608	5,900,516	7,141,443	1.9%	21.0%
Education Lottery	788,239	792,945	622,703	98,497	964,081	218,300	604,591	-4.3%	177.0%
Revenues from Federal Sources	10,109,075	10,300,940	11,810,495	10,355,985	14,404,988	14,594,130	11,848,621	2.7%	-18.8%
Revenues from Other Local Sources	2,023,236	1,652,267	1,654,206	1,502,083	1,607,007	1,596,261	1,594,791	-3.9%	-0.1%
Total Expenditures (School Dist., Counties, & Cities)	124,324,424	136,744,234	159,460,891	139,820,826	128,157,603	126,462,868	126,408,838	0.3%	0.0%
Administration	43,388,804	44,057,684	46,771,437	48,238,752	44,351,298	43,466,294	43,261,778	0.0%	-0.5%
Instruction	43,615,250	44,991,302	47,313,568	46,549,385	43,982,424	42,779,184	45,363,655	0.7%	6.0%
Public Safety	12,057,576	12,511,236	14,130,430	14,688,675	14,538,316	14,529,995	14,376,356	3.0%	-1.1%
Transportation	1,938,230	3,086,614	3,087,098	2,311,649	2,813,208	2,363,491	2,627,527	5.2%	11.2%
Health & Human Services	1,401,407	1,234,967	1,880,529	2,633,792	1,898,942	1,523,033	937,580	-6.5%	-38.4%
Environment & Housing	4,655,538	4,212,637	6,237,118	5,807,975	4,271,354	4,235,859	4,140,491	-1.9%	-2.3%
Recreation & Culture	731,990	1,483,353	2,094,391	546,741	651,039	677,138	707,726	-0.6%	4.5%
Debt Service/Interest on Debt /4	7,881,544	12,369,560	8,678,322	13,456,336	12,800,019	15,327,379	13,815,068	9.8%	-9.9%
Land Purchase & Facility Construction	8,409,074	12,510,968	28,865,085	5,305,179	2,701,548	1,388,124	932,890	-30.7%	-32.8%
All Other	245,011	285,913	402,913	282,343	149,456	172,371	245,767	0.1%	42.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Cherokee County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	46,067,061	46,020,419	49,719,358	49,614,429	47,500,145	46,859,175	47,237,020	0.4%	0.8%
School District Total	29,786,568	29,524,636	31,418,727	32,410,703	31,174,202	31,029,625	32,319,010	1.4%	4.2%
County Total	11,893,663	12,280,384	13,867,703	13,023,469	11,690,680	11,350,122	10,003,017	-2.8%	-11.9%
Cities Total	4,386,830	4,215,399	4,432,928	4,180,257	4,635,263	4,479,428	4,914,993	1.9%	9.7%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	173,875,611	170,862,762	172,008,865	172,973,032	175,108,696	177,318,842	182,185,739	0.8%	2.7%
Owner Occupied (4% assessment ratio)	43,602,420	44,078,390	44,790,830	45,327,690	44,544,170	44,972,300	45,289,670	0.6%	0.7%
Agricultural (Private) (4%)	817,520	817,500	839,070	834,140	834,090	828,730	840,050	0.5%	1.4%
Agricultural (Corporate) (6%)	140,290	140,340	139,200	151,350	148,970	148,330	148,730	1.0%	0.3%
Commercial/Rental (6%)	36,354,460	37,177,620	37,426,860	37,973,110	39,733,390	40,063,390	40,031,260	1.6%	-0.1%
Personal Property (Vehicles) /6	20,786,189	19,260,390	18,468,845	17,506,589	15,410,512	14,919,599	16,199,409	-4.1%	8.6%
Other Personal Property County (10.5%)	1,139,429	1,080,490	1,194,120	1,537,688	1,410,750	1,112,491	1,131,409	-0.1%	1.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	26,150,030	25,538,140	24,888,230	24,871,590	26,114,560	25,840,760	27,580,730	0.9%	6.7%
Utility (10.5%)	12,704,357	13,906,353	14,853,740	16,300,172	17,822,365	21,120,408	21,329,957	9.0%	1.0%
Business Personal (10.5%)	5,638,800	5,619,500	5,847,980	6,374,380	6,286,590	5,827,350	5,824,990	0.5%	0.0%
Motor Carrier (9.5%)\\	762,320	790,099	744,614	749,422	656,335	595,604	381,153	-10.9%	-36.0%
Fee-in-Lieu and Joint Industrial Park /7	25,779,796	22,453,940	22,815,376	21,346,901	22,146,964	21,889,880	23,428,381	-1.6%	7.0%
Total Average Millage Rates /2	258.4	290.3	301.8	311.8	312.1	298.4	312.0	3.2%	4.6%
School Districts /3	188.5	189.4	220.6	226.8	219.4	216.4	219.0	2.5%	1.2%
Counties /4	64.3	66.5	71.9	70.3	61.7	58.4	48.1	-4.7%	-17.7%
Cities & Special Purpose Districts /5	5.5	34.3	9.4	14.7	31.0	23.5	44.9	41.9%	91.1%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	46,067,061	46,020,419	49,719,358	49,614,429	47,500,145	46,859,175	47,237,020	0.4%	0.8%
Owner Occupied	7,146,004	7,557,236	5,920,054	5,501,557	4,220,691	3,860,060	3,436,448	-11.5%	-11.0%
Agricultural (Private)	234,139	236,872	272,474	276,190	264,272	255,680	254,185	1.4%	-0.6%
Agricultural (Corporate)	40,179	40,664	45,203	50,113	47,199	45,763	45,003	1.9%	-1.7%
Commercial/Rental	10,411,983	10,772,281	12,153,738	12,573,162	12,589,080	12,360,390	12,112,804	2.6%	-2.0%
Personal Property (Vehicles)	5,953,202	5,580,732	5,997,444	5,796,554	4,882,648	4,603,007	4,901,676	-3.2%	6.5%
Other Personal Property County	326,335	313,074	387,770	509,139	446,980	343,227	342,346	0.8%	-0.3%
Manufacturing	9,099,997	9,126,908	10,569,436	10,083,766	10,185,652	10,139,864	10,723,539	2.8%	5.8%
Utility	3,638,551	4,029,390	4,823,500	5,397,101	5,646,817	6,516,086	6,454,096	10.0%	-1.0%
Business Personal	1,614,962	1,628,260	1,899,032	2,110,602	1,991,836	1,797,859	1,762,547	1.5%	-2.0%
Motor Carrier	218,330	228,933	241,801	248,139	207,952	183,756	115,331	-10.1%	-37.2%
Fee-in-Lieu and Joint Industrial Park	7,383,380	6,506,069	7,408,906	7,068,108	7,017,017	6,753,484	7,089,045	-0.7%	5.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Cherokee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	138,887,824	89,341,518	96,085,113	96,540,001	96,766,201	96,820,005	95,821,512	-6.0%	-1.0%
Revenues from Local Sources	90,201,505	36,980,491	37,363,948	41,999,539	38,351,099	39,302,840	41,822,820	-12.0%	6.4%
Current Property Taxes	29,786,568	29,524,636	31,418,727	32,410,703	31,174,202	31,029,625	32,319,010	1.4%	4.2%
Current Real & Personal Property Taxes	29,786,568	29,396,395	31,278,909	32,222,982	31,065,430	30,921,989	32,240,782	1.3%	4.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	128,241	139,818	187,721	108,772	107,636	78,228	n/a	-27.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	60,414,937	7,455,855	5,945,221	9,588,836	7,176,897	8,273,215	9,503,810	-26.5%	14.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,978,129	6,266,473	4,651,784	2,486,616	2,215,495	2,461,897	2,310,538	-8.7%	-6.1%
Bonds & Leases	45,465,882	0	3,707	4,495,437	3,979,703	3,948,161	5,669,872	-29.3%	43.6%
Miscellaneous	10,970,926	1,189,382	1,289,730	2,606,783	981,699	1,863,157	1,523,400	-28.0%	-18.2%
Revenues from State Sources	39,879,936	42,672,215	48,430,588	44,650,563	44,909,856	43,824,730	42,437,163	1.0%	-3.2%
Reimbursements for Property Tax Relief (Tier 1)	2,992,368	2,842,750	2,992,368	2,992,368	2,992,368	2,992,368	2,992,368	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,367,886	1,367,886	1,309,985	1,574,689	1,575,915	1,579,620	1,581,224	2.4%	0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	3,525,787	3,825,622	4,250,006	4,356,818	4,591,623	n/a	5.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	152,586	158,686	203,448	203,448	203,448	203,448	203,448	4.9%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	4,253,395	4,376,165	0	n/a	n/a
State Grants 4/	8,745,220	8,435,996	9,575,472	9,660,986	9,464,826	10,089,221	9,496,225	1.4%	-5.9%
Education Finance Act (EFA)	19,467,291	19,984,607	21,658,192	19,858,372	15,940,209	14,108,274	15,826,241	-3.4%	12.2%
Education Improvement Act (EIA)	6,366,346	9,089,345	8,542,633	6,436,581	5,265,608	5,900,516	7,141,443	1.9%	21.0%
Education Lottery	788,239	792,945	622,703	98,497	964,081	218,300	604,591	-4.3%	177.0%
Revenues from Federal Sources	8,806,383	9,688,812	10,290,577	9,889,899	13,505,246	13,692,435	11,561,529	4.6%	-15.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	87,703,969	101,959,141	118,517,159	99,623,542	87,665,108	86,750,853	92,582,734	0.9%	6.7%
Administration	33,384,196	33,957,550	36,145,630	35,977,746	31,810,030	31,698,573	34,108,311	0.4%	7.6%
Instruction	43,615,250	44,991,302	47,313,568	46,549,385	43,982,424	42,779,184	45,363,655	0.7%	6.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	46,342	4,385	6,691	0	0	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	154,551	94,866	149,163	0	0	0	0	-100.0%	n/a
Debt Service/Interest on Debt	6,016,506	10,433,966	7,177,010	11,877,284	11,139,369	11,608,386	12,026,181	12.2%	3.6%
Purchase of Land & Facility Construction	4,244,609	12,191,326	27,322,184	4,936,784	583,829	493,221	839,200	-23.7%	70.1%
All Other	242,515	285,746	402,913	282,343	149,456	171,489	245,387	0.2%	43.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Cherokee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	23,937,124	23,389,906	26,495,935	25,664,004	24,455,691	24,646,259	23,992,739	0.0%	-2.7%
Revenues from Local Sources	16,961,414	17,069,256	18,164,466	18,583,026	17,836,141	18,703,398	18,519,431	1.5%	-1.0%
Current Property Taxes	11,893,663	12,280,384	13,867,703	13,023,469	11,690,680	11,350,122	10,003,017	-2.8%	-11.9%
Current Real & Personal Property Taxes	9,599,637	9,915,286	10,734,555	10,489,949	8,930,361	8,851,831	7,322,693	-4.4%	-17.3%
Fee In Lieu of Property Tax	1,379,273	1,610,501	2,252,223	1,643,785	1,647,360	1,768,842	2,028,412	6.6%	14.7%
All Other	914,753	754,596	880,924	889,734	1,112,960	729,449	651,911	-5.5%	-10.6%
Local Options Sales Tax	0	0	0	0	1,369,540	1,736,695	3,674,246	n/a	111.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	57,620	64,552	65,974	64,716	63,938	71,418	73,819	4.2%	3.4%
Capital Projects/Transportation Tax	0	0	0	922,347	755,892	736,317	1,234,932	n/a	67.7%
Licenses, fees, Charges, Bonds, etc.	5,010,131	4,724,320	4,230,789	4,572,494	3,956,091	4,808,846	3,533,418	-5.7%	-26.5%
Licenses & Permits	607,130	441,102	517,382	398,335	453,428	396,745	468,232	-4.2%	18.0%
Service Revenue & Charges	2,947,035	3,036,270	2,507,764	3,370,306	2,764,289	3,510,068	2,505,055	-2.7%	-28.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,455,966	1,246,948	1,205,643	803,853	738,373	902,033	560,131	-14.7%	-37.9%
Revenues from State Sources	5,952,320	6,084,711	7,543,776	6,652,633	6,025,059	5,202,436	5,316,212	-1.9%	2.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	673,666	695,926	748,528	787,964	768,204	778,128	783,469	2.5%	0.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,814,486	3,076,354	3,421,337	3,190,145	2,721,560	2,258,269	2,023,794	-5.3%	-10.4%
Manufacturer's Depreciation Reimbursement	406,248	394,249	417,837	410,788	405,166	401,434	399,729	-0.3%	-0.4%
State Grants	2,057,920	1,918,182	2,956,074	2,263,736	2,130,129	1,764,605	2,109,221	0.4%	19.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	866,427	144,168	708,006	319,357	467,424	622,974	145,682	-25.7%	-76.6%
Revenues from Other Local Sources	156,963	91,771	79,687	108,988	127,067	117,450	11,413	-35.4%	-90.3%
Total Expenditures (County only)	22,201,940	23,076,646	27,750,727	28,406,023	26,754,132	24,541,460	21,540,250	-0.5%	-12.2%
Administration	7,679,694	7,839,470	8,021,552	9,648,192	9,697,314	8,322,491	6,259,801	-3.3%	-24.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	7,168,352	7,251,203	8,965,905	9,407,001	9,246,478	8,556,952	8,584,942	3.1%	0.3%
Transportation	1,624,570	2,770,579	2,797,749	1,842,205	2,496,810	2,064,778	2,313,651	6.1%	12.1%
Health & Human Services	1,355,065	1,230,582	1,873,838	2,633,792	1,898,942	1,523,033	937,580	-6.0%	-38.4%
Environment & Housing	2,843,306	2,534,056	4,166,742	3,858,059	2,318,955	2,289,232	2,119,149	-4.8%	-7.4%
Recreation & Culture	292,632	163,129	902,654	0	0	0	0	-100.0%	n/a
Debt Service/Interest on Debt	1,238,321	1,287,627	1,022,287	1,016,775	1,095,634	1,105,384	1,325,127	1.1%	19.9%
Land Purchase & Facility Construction	0	0	0	0	0	679,590	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a

Cherokee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	12,267,218	11,487,776	13,618,732	11,531,916	14,352,527	13,104,600	12,707,797	0.6%	-3.0%
Revenues from Local Sources	8,737,464	8,479,774	9,361,100	8,788,173	11,446,863	10,527,567	10,232,937	2.7%	-2.8%
Current Property Taxes	4,386,830	4,215,399	4,432,928	4,180,257	4,635,263	4,479,428	4,914,993	1.9%	9.7%
Current Real & Personal Property Taxes	3,709,669	3,707,650	3,817,442	3,673,049	4,014,292	3,807,137	4,150,919	1.9%	9.0%
Fee In Lieu of Property Tax	231,308	116,685	235,182	204,823	264,187	398,610	349,649	7.1%	-12.3%
All Other	445,853	391,064	380,304	302,386	356,784	273,681	414,425	-1.2%	51.4%
Local Options Sales Tax	0	0	0	0	545,021	510,899	574,472	n/a	12.4%
Local Hospitality Tax	849,761	912,773	944,703	902,652	993,151	1,162,716	1,123,617	4.8%	-3.4%
Local Accommodations Tax	97,061	101,187	105,214	96,388	110,964	108,724	98,066	0.2%	-9.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,403,812	3,250,415	3,878,255	3,608,877	5,162,464	4,265,800	3,521,789	0.6%	-17.4%
Licenses & Permits	2,455,830	2,544,211	2,892,609	2,888,254	2,922,287	2,657,178	2,473,568	0.1%	-6.9%
Service Revenue & Charges	489,408	358,241	380,643	582,862	713,227	733,421	663,780	5.2%	-9.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	458,574	347,963	605,003	137,760	1,526,950	875,201	384,441	-2.9%	-56.1%
Revenues from State Sources	1,227,216	979,546	1,871,201	1,203,919	993,406	819,501	750,072	-7.9%	-8.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	307,888	307,993	48,340	326,115	306,137	307,896	318,781	0.6%	3.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	632,358	615,864	659,132	636,384	581,789	491,761	415,538	-6.8%	-15.5%
Manufacturer's Depreciation Reimbursement	23,711	18,857	6,527	26,498	15,211	14,496	15,753	-6.6%	8.7%
State Grants	263,259	36,832	1,157,202	214,923	90,269	5,348	0	-100.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	436,265	467,960	811,912	146,729	432,318	278,721	141,410	-17.1%	-49.3%
Revenues from Other Local Sources	1,866,273	1,560,496	1,574,519	1,393,095	1,479,940	1,478,811	1,583,378	-2.7%	7.1%
Total Expenditures (Cities only)	14,418,515	11,708,447	13,193,005	11,791,261	13,738,363	15,170,555	12,285,854	-2.6%	-19.0%
Administration	2,324,914	2,260,664	2,604,255	2,612,814	2,843,954	3,445,230	2,893,666	3.7%	-16.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,889,224	5,260,033	5,164,525	5,281,674	5,291,838	5,973,043	5,791,414	2.9%	-3.0%
Transportation	313,660	316,035	289,349	469,444	316,398	298,713	313,876	0.0%	5.1%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,812,232	1,678,581	2,070,376	1,949,916	1,952,399	1,946,627	2,021,342	1.8%	3.8%
Recreation & Culture	284,807	1,225,358	1,042,574	546,741	651,039	677,138	707,726	16.4%	4.5%
Debt Service/Interest on Debt	626,717	647,967	479,025	562,277	565,016	2,613,609	463,760	-4.9%	-82.3%
Purchase of Land & Facility Construction	4,164,465	319,642	1,542,901	368,395	2,117,719	215,313	93,690	-46.9%	-56.5%
All Other	2,496	167	0	0	0	882	380	-26.9%	-56.9%

* Cities Included: Blacksburg & Gaffney.

Cherokee County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	29,786,568	29,524,636	31,418,727	32,410,703	31,174,202	31,029,625	32,319,010	1.4%	4.2%
Owner Occupied	5,227,537	5,507,239	3,360,548	3,461,913	2,530,039	2,384,598	2,335,521	-12.6%	-2.1%
Agricultural (Private)	154,118	154,863	185,058	189,175	182,989	179,370	183,991	3.0%	2.6%
Agricultural (Corporate)	26,447	26,585	30,701	34,325	32,682	32,104	32,575	3.5%	1.5%
Commercial/Rental	6,853,523	7,042,742	8,254,565	8,611,952	8,716,990	8,671,302	8,767,796	4.2%	1.1%
Personal Property (Vehicles)	3,918,601	3,648,592	4,073,339	3,970,333	3,380,866	3,229,191	3,548,055	-1.6%	9.9%
Other Personal Property	214,805	204,683	263,365	348,733	309,500	240,787	247,805	2.4%	2.9%
Manufacturing	4,929,789	4,837,817	5,489,146	5,640,648	5,729,196	5,592,963	6,040,835	3.4%	8.0%
Utility	2,395,018	2,634,350	3,276,021	3,696,729	3,909,996	4,571,292	4,671,767	11.8%	2.2%
Business Personal	1,063,024	1,064,530	1,289,783	1,445,651	1,379,196	1,261,269	1,275,811	3.1%	1.2%
Motor Carrier	143,712	149,672	164,226	169,962	143,991	128,912	83,482	-8.7%	-35.2%
Fee-in-Lieu and Joint Industrial Park	4,859,993	4,253,562	5,031,975	4,841,281	4,858,757	4,737,836	5,131,372	0.9%	8.3%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	11,188,056	11,365,808	12,364,008	12,167,648	10,811,525	10,359,408	8,758,073	-4.0%	-15.5%
Owner Occupied	2,805,605	2,932,099	3,219,568	3,188,540	2,750,237	2,627,394	2,177,175	-4.1%	-17.1%
Agricultural (Private)	52,603	54,380	60,312	58,677	51,498	48,416	40,383	-4.3%	-16.6%
Agricultural (Corporate)	9,027	9,335	10,006	10,647	9,198	8,666	7,150	-3.8%	-17.5%
Commercial/Rental	2,339,234	2,473,059	2,690,245	2,671,188	2,453,211	2,340,603	1,924,392	-3.2%	-17.8%
Personal Property (Vehicles)	1,337,491	1,281,203	1,327,542	1,231,487	951,473	871,640	778,742	-8.6%	-10.7%
Other Personal Property	73,317	71,874	85,833	108,167	87,102	64,994	54,389	-4.9%	-16.3%
Manufacturing	1,682,628	1,698,800	1,788,967	1,749,572	1,612,360	1,509,682	1,325,867	-3.9%	-12.2%
Utility	817,464	925,052	1,067,688	1,146,622	1,100,385	1,233,907	1,025,378	3.8%	-16.9%
Business Personal	362,830	373,810	420,353	448,401	388,145	340,448	280,020	-4.2%	-17.7%
Motor Carrier	49,052	52,557	53,523	52,717	40,523	34,797	18,323	-15.1%	-47.3%
Fee-in-Lieu and Joint Industrial Park	1,658,805	1,493,638	1,639,971	1,501,630	1,367,393	1,278,861	1,126,254	-6.2%	-11.9%

Chester County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	79,969,727	90,666,743	95,787,537	85,654,026	91,464,837	93,505,807	85,869,448	1.2%	-8.2%
Revenues from Local Sources	37,571,384	48,210,445	49,091,981	42,550,970	48,929,017	54,009,218	45,380,812	3.2%	-16.0%
Current Property Taxes	27,759,109	28,658,114	30,219,070	28,440,163	34,003,184	33,413,435	26,642,157	-0.7%	-20.3%
Current Real & Personal Property Taxes	25,392,207	26,202,560	27,120,920	25,712,815	30,402,564	29,859,262	24,420,858	-0.6%	-18.2%
Fee In Lieu of Property Tax (only Counties and Cities)	1,315,895	1,243,775	1,727,741	1,482,010	2,213,291	2,145,170	978,546	-4.8%	-54.4%
All Other	1,051,007	1,211,779	1,370,409	1,245,337	1,387,329	1,409,003	1,242,753	2.8%	-11.8%
Local Options Sales Tax	1,975,154	3,222,107	3,016,507	2,649,712	4,007,096	4,454,745	3,022,111	7.3%	-32.2%
Local Hospitality Tax	18,222	17,826	18,066	28,317	23,491	21,035	22,834	3.8%	8.6%
Local Accommodations Tax	954	18,854	26,254	113,226	112,667	104,087	120,869	124.1%	16.1%
Capital Projects/Transportation Tax	0	2,501,864	2,333,869	2,004,751	2,048,444	0	2,217,494	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,817,946	13,791,680	13,478,215	9,314,802	8,734,135	16,015,916	13,355,347	9.3%	-16.6%
Licenses & Permits	1,232,224	1,220,910	1,394,891	1,111,486	1,089,143	1,068,138	1,201,791	-0.4%	12.5%
Service Revenue & Charges	5,259,412	7,311,095	6,589,573	6,327,581	6,043,844	6,264,530	9,195,867	9.8%	46.8%
Bonds & Leases	0	0	3,162,262	0	0	5,025,000	1,786	n/a	-100.0%
Miscellaneous	1,326,310	5,259,675	2,331,489	1,875,735	1,601,148	3,658,248	2,955,903	14.3%	-19.2%
Revenues from State Sources	33,382,867	34,293,862	39,270,539	36,150,505	31,781,528	29,771,374	32,466,535	-0.5%	9.1%
Reimbursements for Property Tax Relief (Tier 1)	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,932,891	2,042,576	2,202,755	2,083,074	2,212,989	2,192,280	2,213,140	2.3%	1.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,702,245	1,887,152	2,147,981	2,214,189	2,359,584	n/a	6.6%
\$2.5 Million Minimum Disbursement /3	0	0	797,755	612,848	352,019	285,811	140,416	n/a	-50.9%
State-Shared Taxes (Aid to Subdivisions)	2,330,924	2,485,750	2,791,106	2,522,115	2,225,275	1,881,018	1,625,244	-5.8%	-13.6%
Manufacturer's Depreciation Reimbursement	728,937	844,107	910,412	822,751	644,171	682,118	751,229	0.5%	10.1%
State Grants	6,866,561	7,658,060	7,955,852	7,461,551	7,863,749	8,340,430	8,616,788	3.9%	3.3%
Education Finance Act (EFA)	13,227,645	13,432,288	14,391,698	12,470,136	9,582,561	8,667,504	10,007,157	-4.5%	15.5%
Education Improvement Act (EIA)	5,518,089	5,297,686	6,071,063	5,868,100	4,369,369	3,103,183	4,418,591	-3.6%	42.4%
Education Lottery	750,598	506,175	420,432	395,558	356,192	377,619	307,165	-13.8%	-18.7%
Revenues from Federal Sources	7,433,427	8,088,045	7,336,736	6,855,167	10,661,158	9,634,760	7,931,686	1.1%	-17.7%
Revenues from Other Local Sources	1,582,049	74,391	88,281	97,383	93,134	90,455	90,415	-37.9%	0.0%
Total Expenditures (School Dist., Counties, & Cities)	75,529,947	80,544,785	90,909,424	86,292,103	79,284,541	78,989,270	97,196,813	4.3%	23.1%
Administration	30,421,198	31,420,390	33,672,843	35,061,682	33,118,751	32,493,005	37,412,529	3.5%	15.1%
Instruction	28,520,430	29,746,568	31,242,499	30,050,980	26,886,498	25,621,373	26,614,393	-1.1%	3.9%
Public Safety	8,827,616	8,295,441	9,144,722	8,894,158	8,519,910	9,005,346	11,790,290	4.9%	30.9%
Transportation	414,870	419,000	554,283	534,109	493,758	467,134	2,670,157	36.4%	471.6%
Health & Human Services	1,596,471	1,614,687	1,831,867	1,756,102	2,553,573	2,317,904	1,976,182	3.6%	-14.7%
Environment & Housing	1,128,451	899,128	964,443	883,331	566,034	1,295,115	1,800,762	8.1%	39.0%
Recreation & Culture	540,340	1,186,075	1,238,541	1,227,611	1,073,480	841,350	1,734,475	21.5%	106.2%
Debt Service/Interest on Debt /4	3,765,546	3,743,989	7,484,383	3,979,851	3,973,227	4,637,737	5,489,385	6.5%	18.4%
Land Purchase & Facility Construction	243,912	1,273,097	2,424,643	1,580,804	215,228	311,428	4,790,846	64.3%	1438.3%
All Other	71,113	1,946,410	2,351,200	2,323,475	1,884,082	1,998,878	2,917,794	85.7%	46.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Chester County

Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total for School Dist., Counties, & Cities	27,759,109	28,658,114	30,219,070	28,440,163	34,003,184	33,413,435	26,642,157	-0.7%	-20.3%
School District Total	16,488,205	17,722,243	17,908,857	17,297,795	15,919,420	15,772,430	16,280,505	-0.2%	3.2%
County Total	9,429,860	9,679,780	11,106,436	9,906,780	16,777,483	16,186,724	8,628,416	-1.5%	-46.7%
Cities Total	1,841,044	1,256,091	1,203,777	1,235,588	1,306,281	1,454,281	1,733,236	-1.0%	19.2%

Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	100,895,260	103,182,320	106,354,460	106,868,257	103,873,667	102,095,304	103,448,066	0.4%	1.3%
Owner Occupied (4% assessment ratio)	24,625,330	24,851,030	25,221,640	28,420,330	28,742,140	29,015,660	30,164,400	3.4%	4.0%
Agricultural (Private) (4%)	1,203,500	1,223,020	1,238,490	1,288,950	1,307,990	1,319,330	1,387,160	2.4%	5.1%
Agricultural (Corporate) (6%)	515,280	475,300	484,850	449,690	449,880	448,270	432,240	-2.9%	-3.6%
Commercial/Rental (6%)	16,278,280	17,110,990	17,236,670	18,434,840	18,936,940	18,960,210	19,153,260	2.7%	1.0%
Personal Property (Vehicles) /6	11,490,950	11,073,480	10,468,340	10,107,276	8,877,461	8,313,057	8,853,146	-4.3%	6.5%
Other Personal Property County (10.5%)	574,510	870,890	936,980	906,410	778,430	764,890	719,410	3.8%	-5.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	20,229,900	21,073,390	19,820,540	16,697,420	16,366,630	15,816,100	15,146,080	-4.7%	-4.2%
Utility (10.5%)	12,629,010	12,934,200	13,264,900	13,344,020	13,415,960	13,587,710	13,917,190	1.6%	2.4%
Business Personal (10.5%)	3,876,630	4,123,200	4,539,210	4,849,540	4,659,940	4,148,330	4,620,020	3.0%	11.4%
Motor Carrier (9.5%)\\	641,650	658,800	704,800	715,390	636,440	541,156	493,020	-4.3%	-8.9%
Fee-in-Lieu and Joint Industrial Park /7	8,830,220	8,788,020	12,438,040	11,654,391	9,701,856	9,180,591	8,562,140	-0.5%	-6.7%

Total Average Millage Rates /2	426.5	431.7	429.1	431.1	423.8	416.7	423.0	-0.1%	1.5%
School Districts /3	183.5	191.4	203.5	198.5	193.5	196.0	199.8	1.4%	1.9%
Counties /4	87.5	89.6	96.1	85.5	148.1	145.4	81.9	-1.1%	-43.7%
Cities & Special Purpose Districts /5	155.6	150.7	129.6	147.2	82.2	75.2	141.3	-1.6%	87.8%

Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	27,759,109	28,658,114	30,219,070	28,440,163	34,003,184	33,413,435	26,642,157	-0.7%	-20.3%
Owner Occupied	3,460,375	3,513,025	2,231,220	2,766,699	4,175,793	4,281,270	2,807,778	-3.4%	-34.4%
Agricultural (Private)	362,657	373,181	400,860	397,481	480,743	487,205	432,630	3.0%	-11.2%
Agricultural (Corporate)	155,272	145,029	156,930	138,674	165,350	165,538	134,808	-2.3%	-18.6%
Commercial/Rental	4,905,224	5,221,095	5,578,961	5,684,861	6,960,148	7,001,664	5,973,551	3.3%	-14.7%
Personal Property (Vehicles)	3,462,632	3,378,863	3,388,268	3,116,841	3,262,852	3,069,862	2,761,134	-3.7%	-10.1%
Other Personal Property County	173,120	265,736	303,271	279,515	286,107	282,460	224,371	4.4%	-20.6%
Manufacturing	7,411,882	7,673,922	8,143,019	6,631,093	8,228,738	7,985,770	5,702,331	-4.3%	-28.6%
Utility	3,805,569	3,946,627	4,293,425	4,114,975	4,930,948	5,017,696	4,340,517	2.2%	-13.5%
Business Personal	1,168,166	1,258,117	1,469,198	1,495,481	1,712,730	1,531,903	1,440,900	3.6%	-5.9%
Motor Carrier	193,352	201,020	228,121	220,609	233,919	199,839	153,764	-3.7%	-23.1%
Fee-in-Lieu and Joint Industrial Park	2,660,859	2,681,498	4,025,797	3,593,934	3,565,853	3,390,227	2,670,375	0.1%	-21.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Chester County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	55,128,847	61,058,180	65,765,951	58,539,011	55,155,281	59,565,357	56,450,575	0.4%	-5.2%
Revenues from Local Sources	19,622,140	24,622,625	25,108,347	20,460,965	18,910,944	25,637,273	22,413,026	2.2%	-12.6%
Current Property Taxes	16,488,205	17,722,243	17,908,857	17,297,795	15,919,420	15,772,430	16,280,505	-0.2%	3.2%
Current Real & Personal Property Taxes	16,359,383	17,582,936	17,749,989	17,137,257	15,776,587	15,650,666	16,170,857	-0.2%	3.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	128,822	139,307	158,868	160,538	142,833	121,764	109,648	-2.7%	-10.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,133,935	6,900,382	7,199,490	3,163,170	2,991,524	9,864,843	6,132,521	11.8%	-37.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,274,960	2,619,322	2,582,081	2,052,696	1,877,312	1,749,878	3,771,752	8.8%	115.5%
Bonds & Leases	0	0	3,162,262	0	0	5,025,000	1,786	n/a	-100.0%
Miscellaneous	858,975	4,281,060	1,455,147	1,110,474	1,114,212	3,089,965	2,358,983	18.3%	-23.7%
Revenues from State Sources	28,511,662	28,787,212	33,684,045	31,544,380	26,729,088	24,917,923	27,442,266	-0.6%	10.1%
Reimbursements for Property Tax Relief (Tier 1)	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,040,830	1,094,721	1,146,226	1,153,178	1,163,937	1,161,282	1,192,627	2.3%	2.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,702,245	1,887,152	2,147,981	2,214,189	2,359,584	n/a	6.6%
\$2.5 Million Minimum Disbursement /3	0	0	797,755	612,848	352,019	285,811	140,416	n/a	-50.9%
State-Shared Taxes (Aid to Subdivisions)	129,377	129,377	129,377	129,377	129,377	129,377	129,377	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	464,691	535,615	581,911	550,687	395,216	423,019	469,254	0.2%	10.9%
State Grants 4/	5,353,211	5,764,129	6,416,117	6,450,123	6,205,215	6,528,718	6,390,874	3.0%	-2.1%
Education Finance Act (EFA)	13,227,645	13,432,288	14,391,698	12,470,136	9,582,561	8,667,504	10,007,157	-4.5%	15.5%
Education Improvement Act (EIA)	5,518,089	5,297,686	6,071,063	5,868,100	4,369,369	3,103,183	4,418,591	-3.6%	42.4%
Education Lottery	750,598	506,175	420,432	395,558	356,192	377,619	307,165	-13.8%	-18.7%
Revenues from Federal Sources	6,995,045	7,648,343	6,973,559	6,533,666	9,515,249	9,010,161	6,595,283	-1.0%	-26.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	55,157,935	60,515,746	68,284,009	62,655,062	56,536,793	54,801,398	61,032,100	1.7%	11.4%
Administration	22,478,533	23,698,935	24,868,239	24,731,485	23,363,028	22,104,453	22,679,540	0.1%	2.6%
Instruction	28,520,430	29,746,568	31,242,499	30,050,980	26,886,498	25,621,373	26,614,393	-1.1%	3.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	3,903	2,200	379	0	0	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	148,790	155,303	211,470	184,539	234,086	146,932	198,638	4.9%	35.2%
Debt Service/Interest on Debt	3,721,254	3,743,989	7,465,848	3,961,316	3,954,692	4,619,202	4,740,016	4.1%	2.6%
Purchase of Land & Facility Construction	243,912	1,273,097	2,424,643	1,580,804	215,228	311,428	4,790,846	64.3%	1438.3%
All Other	41,113	1,895,654	2,070,931	2,145,938	1,883,261	1,998,010	2,008,667	91.2%	0.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Chester County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	18,519,077	23,447,102	23,732,256	20,890,935	29,747,840	27,022,985	22,142,213	3.0%	-18.1%
Revenues from Local Sources	13,878,453	18,065,437	18,397,941	16,583,239	24,807,144	22,229,352	16,421,515	2.8%	-26.1%
Current Property Taxes	9,429,860	9,679,780	11,106,436	9,906,780	16,777,483	16,186,724	8,628,416	-1.5%	-46.7%
Current Real & Personal Property Taxes	7,388,817	7,577,693	8,348,025	7,559,887	13,515,210	13,157,645	6,808,802	-1.4%	-48.3%
Fee In Lieu of Property Tax	1,280,779	1,217,329	1,725,446	1,477,777	2,210,216	2,141,675	956,112	-4.8%	-55.4%
All Other	760,264	884,758	1,032,965	869,115	1,052,057	887,404	863,502	2.1%	-2.7%
Local Options Sales Tax (1%)	1,729,722	2,381,336	2,120,955	1,775,187	3,277,821	3,541,922	2,096,844	3.3%	-40.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	0	0	0	86,913	86,913	76,016	87,469	n/a	15.1%
Capital Projects/Transportation Tax	0	2,501,864	2,333,869	2,004,751	2,048,444	0	2,217,494	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,718,872	3,502,457	2,836,681	2,809,609	2,616,483	2,424,690	3,391,292	3.8%	39.9%
Licenses & Permits	264,731	257,798	305,191	158,070	169,772	131,456	120,522	-12.3%	-8.3%
Service Revenue & Charges	2,081,450	2,405,839	1,742,331	1,931,647	1,985,602	2,053,043	2,949,398	6.0%	43.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	372,691	838,820	789,159	719,892	461,109	240,191	321,372	-2.4%	33.8%
Revenues from State Sources	4,127,810	4,941,963	4,971,138	3,986,194	4,477,563	4,315,557	4,565,348	1.7%	5.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	674,558	780,775	838,549	707,123	815,385	800,237	798,826	2.9%	-0.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,843,881	2,001,521	2,271,061	2,017,821	1,766,488	1,477,888	1,260,309	-6.1%	-14.7%
Manufacturer's Depreciation Reimbursement	256,038	306,068	321,793	268,348	247,355	257,226	280,299	1.5%	9.0%
State Grants	1,353,332	1,853,600	1,539,735	992,903	1,648,334	1,780,205	2,225,914	8.6%	25.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	438,382	439,702	363,177	321,501	463,133	478,076	1,155,350	17.5%	141.7%
Revenues from Other Local Sources	74,432	0	0	0	0	0	0	-100.0%	n/a
Total Expenditures (County only)	13,583,424	14,135,445	15,530,674	17,493,503	16,937,281	17,182,352	28,674,483	13.3%	66.9%
Administration	6,664,230	6,686,595	7,421,425	9,200,859	8,640,140	8,914,994	12,650,317	11.3%	41.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,858,499	4,695,322	5,086,186	5,293,010	5,188,816	5,315,222	7,946,117	8.5%	49.5%
Transportation	393,070	393,619	521,596	503,921	459,234	434,208	2,632,526	37.3%	506.3%
Health & Human Services	1,592,568	1,612,487	1,831,488	1,756,102	1,899,449	2,006,430	1,976,182	3.7%	-1.5%
Environment & Housing	0	0	0	0	0	0	647,095	n/a	n/a
Recreation & Culture	49,300	747,422	669,979	739,611	749,642	511,498	1,286,969	72.2%	151.6%
Debt Service/Interest on Debt	25,757	0	0	0	0	0	730,834	74.6%	n/a
Land Purchase & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	804,443	n/a	n/a

Chester County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	6,321,803	6,161,461	6,289,330	6,224,080	6,561,716	6,917,465	7,276,660	2.4%	5.2%
Revenues from Local Sources	4,070,791	5,522,383	5,585,693	5,506,766	5,210,929	6,142,593	6,546,271	8.2%	6.6%
Current Property Taxes	1,841,044	1,256,091	1,203,777	1,235,588	1,306,281	1,454,281	1,733,236	-1.0%	19.2%
Current Real & Personal Property Taxes	1,644,007	1,041,931	1,022,906	1,015,671	1,110,767	1,050,951	1,441,199	-2.2%	37.1%
Fee In Lieu of Property Tax	35,116	26,446	2,295	4,233	3,075	3,495	22,434	-7.2%	541.9%
All Other	161,921	187,714	178,576	215,684	192,439	399,835	269,603	8.9%	-32.6%
Local Options Sales Tax	245,432	840,771	895,552	874,525	729,275	912,823	925,267	24.8%	1.4%
Local Hospitality Tax	18,222	17,826	18,066	28,317	23,491	21,035	22,834	3.8%	8.6%
Local Accommodations Tax	954	18,854	26,254	26,313	25,754	28,071	33,400	80.9%	19.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,965,139	3,388,841	3,442,044	3,342,023	3,126,128	3,726,383	3,831,534	11.8%	2.8%
Licenses & Permits	967,493	963,112	1,089,700	953,416	919,371	936,682	1,081,269	1.9%	15.4%
Service Revenue & Charges	903,002	2,285,934	2,265,161	2,343,238	2,180,930	2,461,609	2,474,717	18.3%	0.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	94,644	139,795	87,183	45,369	25,827	328,092	275,548	19.5%	-16.0%
Revenues from State Sources	743,395	564,687	615,356	619,931	574,877	537,894	458,921	-7.7%	-14.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	217,503	167,080	217,980	222,773	233,667	230,761	221,687	0.3%	-3.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	357,666	354,852	390,668	374,917	329,410	273,753	235,558	-6.7%	-14.0%
Manufacturer's Depreciation Reimbursement	8,208	2,424	6,708	3,716	1,600	1,873	1,676	-23.3%	-10.5%
State Grants	160,018	40,331	0	18,525	10,200	31,507	0	-100.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	0	0	0	682,776	146,523	181,053	n/a	23.6%
Revenues from Other Local Sources	1,507,617	74,391	88,281	97,383	93,134	90,455	90,415	-37.4%	0.0%
Total Expenditures (Cities only)	6,788,588	5,893,594	7,094,741	6,143,538	5,810,467	7,005,520	7,490,230	1.7%	6.9%
Administration	1,278,435	1,034,860	1,383,179	1,129,338	1,115,583	1,473,558	2,082,672	8.5%	41.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,969,117	3,600,119	4,058,536	3,601,148	3,331,094	3,690,124	3,844,173	-0.5%	4.2%
Transportation	21,800	25,381	32,687	30,188	34,524	32,926	37,631	9.5%	14.3%
Health & Human Services	0	0	0	0	654,124	311,474	0	n/a	n/a
Environment & Housing	1,128,451	899,128	964,443	883,331	566,034	1,295,115	1,153,667	0.4%	-10.9%
Recreation & Culture	342,250	283,350	357,092	303,461	89,752	182,920	248,868	-5.2%	36.1%
Debt Service/Interest on Debt	18,535	0	18,535	18,535	18,535	18,535	18,535	0.0%	0.0%
Purchase of Land & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	30,000	50,756	280,269	177,537	821	868	104,684	23.2%	11960.4%

* Cities Included: Chester, Fort Lawn, Great Falls, Lowrys & Richburg.

Chester County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	16,488,205	17,722,243	17,908,857	17,297,795	15,919,420	15,772,430	16,280,505	-0.2%	3.2%
Owner Occupied	2,491,807	2,729,355	1,401,997	1,726,748	1,385,037	1,446,557	1,639,572	-6.7%	13.3%
Agricultural (Private)	220,856	234,090	251,977	255,842	253,034	258,630	277,133	3.9%	7.2%
Agricultural (Corporate)	94,560	90,974	98,645	89,258	87,030	87,875	86,355	-1.5%	-1.7%
Commercial/Rental	2,987,249	3,275,105	3,506,883	3,659,112	3,663,399	3,716,788	3,826,523	4.2%	3.0%
Personal Property (Vehicles)	2,108,720	2,119,504	2,129,834	2,006,183	1,717,367	1,629,617	1,768,720	-2.9%	8.5%
Other Personal Property	105,429	166,691	190,633	179,912	150,589	149,942	143,727	5.3%	-4.1%
Manufacturing	3,712,416	4,033,522	4,032,584	3,314,253	3,166,166	3,100,445	3,025,951	-3.4%	-2.4%
Utility	2,317,567	2,475,652	2,698,807	2,648,641	2,595,351	2,663,612	2,780,437	3.1%	4.4%
Business Personal	711,406	789,195	923,524	962,580	901,477	813,201	923,008	4.4%	13.5%
Motor Carrier	117,750	126,097	143,395	141,997	123,121	106,083	98,498	-2.9%	-7.2%
Fee-in-Lieu and Joint Industrial Park	1,620,446	1,682,058	2,530,579	2,313,268	1,876,848	1,799,680	1,710,582	0.9%	-5.0%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	8,823,640	9,243,226	10,219,539	9,136,125	15,382,652	14,845,287	8,471,130	-0.7%	-42.9%
Owner Occupied	2,153,570	2,226,192	2,423,533	2,429,643	4,256,424	4,219,056	2,470,095	2.3%	-41.5%
Agricultural (Private)	105,250	109,560	119,006	110,192	193,700	191,839	113,591	1.3%	-40.8%
Agricultural (Corporate)	45,063	42,578	46,589	38,444	66,623	65,181	35,395	-3.9%	-45.7%
Commercial/Rental	1,423,592	1,532,828	1,656,262	1,575,987	2,804,372	2,756,931	1,568,418	1.6%	-43.1%
Personal Property (Vehicles)	1,004,923	991,979	1,005,897	864,067	1,314,663	1,208,770	724,964	-5.3%	-40.0%
Other Personal Property	50,243	78,016	90,034	77,489	115,278	111,220	58,911	2.7%	-47.0%
Manufacturing	1,769,175	1,887,786	1,904,544	1,427,456	2,423,734	2,299,758	1,240,279	-5.7%	-46.1%
Utility	1,104,451	1,158,665	1,274,617	1,140,775	1,986,770	1,975,737	1,139,647	0.5%	-42.3%
Business Personal	339,025	369,362	436,170	414,585	690,091	603,193	378,323	1.8%	-37.3%
Motor Carrier	56,115	59,016	67,724	61,158	94,250	78,687	40,372	-5.3%	-48.7%
Fee-in-Lieu and Joint Industrial Park	772,233	787,244	1,195,164	996,329	1,436,748	1,334,915	701,134	-1.6%	-47.5%

Chesterfield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	91,275,540	122,368,300	107,671,049	103,782,023	133,718,023	101,439,559	125,093,203	5.4%	23.3%
Revenues from Local Sources	39,267,561	68,761,133	46,067,821	46,502,480	77,806,620	48,830,830	73,395,140	11.0%	50.3%
Current Property Taxes	23,710,427	25,236,826	26,327,988	26,724,860	30,341,886	29,420,769	29,658,992	3.8%	0.8%
Current Real & Personal Property Taxes	22,254,418	23,903,286	24,802,762	25,134,391	26,988,335	27,819,630	28,035,885	3.9%	0.8%
Fee In Lieu of Property Tax (only Counties and Cities)	816,634	771,677	869,122	881,690	1,133,328	784,994	750,682	-1.4%	-4.4%
All Other	639,375	561,863	656,104	708,779	2,220,223	816,144	872,425	5.3%	6.9%
Local Options Sales Tax	3,381,979	3,802,854	4,275,946	4,629,650	4,366,849	4,399,397	3,004,437	-2.0%	-31.7%
Local Hospitality Tax	59,188	362,438	473,782	383,289	452,010	83,822	169,701	19.2%	102.5%
Local Accommodations Tax	69,954	71,977	73,439	69,588	61,091	62,779	9,623	-28.2%	-84.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	12,046,013	39,287,038	14,916,666	14,695,094	42,584,784	14,864,063	40,552,387	22.4%	172.8%
Licenses & Permits	2,551,095	2,805,290	2,833,642	2,804,614	2,525,254	2,716,969	2,825,519	1.7%	4.0%
Service Revenue & Charges	7,748,729	8,882,677	8,121,641	7,441,867	7,649,655	8,317,984	8,791,136	2.1%	5.7%
Bonds & Leases	0	25,475,079	1,703,005	2,370,000	30,847,599	2,003,337	26,119,171	n/a	1203.8%
Miscellaneous	1,746,189	2,123,992	2,258,378	2,078,613	1,562,276	1,825,773	2,816,561	8.3%	54.3%
Revenues from State Sources	43,120,839	44,289,603	51,553,777	47,673,523	40,662,977	38,898,454	40,984,608	-0.8%	5.4%
Reimbursements for Property Tax Relief (Tier 1)	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,313,649	1,477,660	1,624,930	1,663,597	1,721,652	1,778,092	1,720,481	4.6%	-3.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,769,431	2,052,947	2,425,410	2,517,028	2,715,768	n/a	7.9%
\$2.5 Million Minimum Disbursement /3	0	0	730,569	447,053	74,590	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,066,889	3,371,613	3,548,279	3,418,995	983,107	2,515,355	2,366,235	-4.2%	-5.9%
Manufacturer's Depreciation Reimbursement	1,215,664	1,323,467	1,405,731	1,605,519	1,721,326	1,682,222	1,436,200	2.8%	-14.6%
State Grants	9,813,116	9,406,828	12,435,450	10,985,290	11,377,645	10,711,244	10,673,375	1.4%	-0.4%
Education Finance Act (EFA)	18,700,879	19,151,492	20,353,873	18,602,940	14,813,354	12,739,041	14,216,784	-4.5%	11.6%
Education Improvement Act (EIA)	6,378,914	7,114,768	7,160,799	6,508,141	5,063,149	4,673,331	5,682,201	-1.9%	21.6%
Education Lottery	773,401	585,449	666,389	530,715	624,418	423,815	315,238	-13.9%	-25.6%
Revenues from Federal Sources	8,506,216	8,878,840	9,633,189	9,209,063	14,839,433	13,306,665	10,255,895	3.2%	-22.9%
Revenues from Other Local Sources	380,925	438,725	416,261	396,957	408,993	403,610	457,560	3.1%	13.4%
Total Expenditures (School Dist., Counties, & Cities)	98,205,642	110,009,346	110,155,578	108,867,684	107,998,918	104,992,022	105,376,328	1.2%	0.4%
Administration	29,883,433	31,650,740	33,682,688	33,787,469	33,341,529	33,842,305	34,741,503	2.5%	2.7%
Instruction	36,732,448	38,004,050	39,771,140	39,380,195	38,751,797	36,764,746	36,276,619	-0.2%	-1.3%
Public Safety	11,905,928	12,624,699	12,534,657	13,301,027	13,481,364	12,913,002	12,351,146	0.6%	-4.4%
Transportation	1,720,814	2,357,733	2,477,537	2,353,536	1,827,818	1,830,195	2,118,032	3.5%	15.7%
Health & Human Services	253,011	531,804	611,481	407,567	1,907,505	1,568,580	1,631,967	36.4%	4.0%
Environment & Housing	3,012,967	2,990,109	2,893,368	3,061,544	2,833,826	3,330,495	2,612,135	-2.4%	-21.6%
Recreation & Culture	2,199,776	2,272,099	2,461,811	2,372,279	2,222,506	2,145,467	2,414,216	1.6%	12.5%
Debt Service/Interest on Debt /4	4,682,822	6,612,538	9,041,663	9,070,506	10,506,246	8,160,726	8,344,001	10.1%	2.2%
Land Purchase & Facility Construction	7,064,508	11,944,434	4,920,428	3,828,406	2,496,920	2,631,904	1,830,428	-20.2%	-30.5%
All Other	749,935	1,021,140	1,760,805	1,305,155	629,407	1,804,602	3,056,281	26.4%	69.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Chesterfield County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	23,710,427	25,236,826	26,327,988	26,724,860	30,341,886	29,420,769	29,658,992	3.8%	0.8%
School District Total	16,548,377	17,476,691	18,476,490	19,166,880	20,653,151	19,693,916	19,283,857	2.6%	-2.1%
County Total	4,551,397	5,154,741	5,172,536	4,689,948	6,638,416	6,812,223	7,903,256	9.6%	16.0%
Cities Total	2,610,653	2,605,394	2,678,962	2,868,032	3,050,319	2,914,630	2,471,879	-0.9%	-15.2%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	110,233,402	108,908,894	110,216,776	115,073,883	117,837,610	117,566,653	119,096,805	1.3%	1.3%
Owner Occupied (4% assessment ratio)	25,801,320	26,463,650	27,456,800	28,559,810	29,528,820	30,995,740	31,251,650	3.2%	0.8%
Agricultural (Private) (4%)	2,482,950	2,516,490	2,592,220	2,686,960	2,778,180	2,855,130	2,883,700	2.5%	1.0%
Agricultural (Corporate) (6%)	98,920	75,980	75,930	75,360	119,440	115,090	113,870	2.4%	-1.1%
Commercial/Rental (6%)	20,184,120	20,773,200	21,011,540	22,253,580	24,029,820	25,472,180	25,628,690	4.1%	0.6%
Personal Property (Vehicles) /6	15,995,760	14,968,693	14,874,740	13,897,585	12,541,472	11,694,374	12,494,538	-4.0%	6.8%
Other Personal Property County (10.5%)	592,220	746,430	812,080	766,660	714,880	723,270	664,740	1.9%	-8.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	24,492,560	22,189,070	22,084,830	24,566,005	27,651,880	25,624,930	25,671,650	0.8%	0.2%
Utility (10.5%)	8,824,710	9,713,430	9,913,960	10,666,005	10,866,804	10,511,853	10,487,741	2.9%	-0.2%
Business Personal (10.5%)	4,703,100	4,590,220	3,997,850	4,439,530	4,438,230	5,029,630	5,503,350	2.7%	9.4%
Motor Carrier (9.5%)\\	553,725	600,863	641,810	683,411	595,490	504,214	460,489	-3.0%	-8.7%
Fee-in-Lieu and Joint Industrial Park /7	6,504,017	6,270,868	6,755,016	6,478,977	4,572,594	4,040,242	3,936,387	-8.0%	-2.6%
Total Average Millage Rates /2	279.4	308.0	316.1	298.5	350.2	352.0	352.3	3.9%	0.1%
School Districts /3	167.0	177.5	200.6	200.6	211.6	204.7	200.3	3.1%	-2.2%
Counties /4	37.9	44.9	43.7	37.6	51.5	56.5	65.5	9.6%	15.9%
Cities & Special Purpose Districts /5	74.5	85.6	71.9	60.3	87.0	90.7	86.4	2.5%	-4.7%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	23,710,427	25,236,826	26,327,988	26,724,860	30,341,886	29,420,769	29,658,992	3.8%	0.8%
Owner Occupied	2,929,000	3,419,381	2,398,063	2,222,670	2,818,843	3,018,523	2,942,854	0.1%	-2.5%
Agricultural (Private)	587,118	642,384	722,314	733,607	830,216	844,863	852,370	6.4%	0.9%
Agricultural (Corporate)	23,391	19,395	21,158	20,575	35,693	34,056	33,658	6.3%	-1.2%
Commercial/Rental	4,772,733	5,302,767	5,854,799	6,075,782	7,180,940	7,537,488	7,575,382	8.0%	0.5%
Personal Property (Vehicles)	3,782,354	3,821,053	4,144,799	3,794,387	3,747,825	3,460,489	3,693,162	-0.4%	6.7%
Other Personal Property County	140,036	190,541	226,284	209,317	213,631	214,023	196,485	5.8%	-8.2%
Manufacturing	6,608,140	6,435,873	7,022,990	7,588,822	9,396,665	8,367,683	8,338,762	4.0%	-0.3%
Utility	2,086,689	2,479,544	2,762,493	2,912,085	3,247,376	3,110,569	3,099,989	6.8%	-0.3%
Business Personal	1,112,094	1,171,744	1,113,988	1,212,102	1,326,296	1,488,321	1,626,692	6.5%	9.3%
Motor Carrier	130,934	153,382	178,838	186,588	177,953	149,202	136,112	0.6%	-8.8%
Fee-in-Lieu and Joint Industrial Park	1,537,939	1,600,762	1,882,264	1,768,922	1,366,449	1,195,550	1,163,526	-4.5%	-2.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Chesterfield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	66,298,677	95,234,781	78,276,443	77,096,322	106,793,133	73,058,881	95,970,059	6.4%	31.4%
Revenues from Local Sources	20,863,760	48,140,454	25,328,259	26,136,946	55,704,551	25,917,256	49,603,291	15.5%	91.4%
Current Property Taxes	16,548,377	17,476,691	18,476,490	19,166,880	20,653,151	19,693,916	19,283,857	2.6%	-2.1%
Current Real & Personal Property Taxes	16,458,895	17,372,195	18,350,651	19,029,132	20,533,124	19,592,286	19,191,041	2.6%	-2.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	89,482	104,496	125,839	137,748	120,027	101,630	92,816	0.6%	-8.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,315,383	30,663,763	6,851,769	6,970,066	35,051,400	6,223,340	30,319,434	38.4%	387.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,284,992	4,037,497	4,138,403	3,251,727	3,125,219	3,024,091	2,985,307	-1.6%	-1.3%
Bonds & Leases	0	25,475,079	1,703,005	2,370,000	30,847,599	2,003,337	26,119,171	n/a	1203.8%
Miscellaneous	1,030,391	1,151,187	1,010,361	1,348,339	1,078,582	1,195,912	1,214,956	2.8%	1.6%
Revenues from State Sources	37,887,691	38,676,219	44,251,205	41,868,865	36,912,601	34,276,519	36,405,774	-0.7%	6.2%
Reimbursements for Property Tax Relief (Tier 1)	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	0.0%	0.0%
Homestead Exemption (Tier 2) /1	802,858	888,965	1,020,425	1,023,618	1,030,635	1,034,689	1,043,259	4.5%	0.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,769,431	2,052,947	2,425,410	2,517,028	2,715,768	n/a	7.9%
\$2.5 Million Minimum Disbursement /3	0	0	730,569	447,053	74,590	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	113,390	113,390	113,390	113,390	113,390	113,390	113,390	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	641,540	689,606	777,190	888,169	934,068	906,762	919,105	6.2%	1.4%
State Grants 4/	8,618,383	8,274,223	9,800,813	9,843,566	9,975,261	10,010,137	9,541,703	1.7%	-4.7%
Education Finance Act (EFA)	18,700,879	19,151,492	20,353,873	18,602,940	14,813,354	12,739,041	14,216,784	-4.5%	11.6%
Education Improvement Act (EIA)	6,378,914	7,114,768	7,160,799	6,508,141	5,063,149	4,673,331	5,682,201	-1.9%	21.6%
Education Lottery	773,401	585,449	666,389	530,715	624,418	423,815	315,238	-13.9%	-25.6%
Revenues from Federal Sources	7,547,226	8,418,108	8,696,979	9,090,511	14,175,981	12,865,106	9,960,994	4.7%	-22.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	71,086,424	80,570,342	79,785,132	79,330,586	78,352,146	74,223,077	72,639,539	0.4%	-2.1%
Administration	24,434,492	26,060,732	27,884,652	27,955,196	27,334,344	27,417,156	27,873,101	2.2%	1.7%
Instruction	36,732,448	38,004,050	39,771,140	39,380,195	38,751,797	36,764,746	36,276,619	-0.2%	-1.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	380,768	416,235	409,822	418,564	497,850	413,088	502,328	4.7%	21.6%
Debt Service/Interest on Debt	3,293,495	4,681,268	6,922,398	7,469,109	9,263,217	6,894,463	6,705,327	12.6%	-2.7%
Purchase of Land & Facility Construction	6,089,569	11,306,530	4,724,846	3,797,004	2,443,768	2,611,831	1,196,769	-23.8%	-54.2%
All Other	155,652	101,527	72,274	310,518	61,170	121,793	85,395	-9.5%	-29.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Chesterfield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	13,476,606	15,439,559	16,039,933	14,740,316	14,703,051	17,572,577	19,603,591	6.4%	11.6%
Revenues from Local Sources	9,575,377	11,416,658	11,725,021	10,696,641	12,463,984	13,984,755	15,639,286	8.5%	11.8%
Current Property Taxes	4,551,397	5,154,741	5,172,536	4,689,948	6,638,416	6,812,223	7,903,256	9.6%	16.0%
Current Real & Personal Property Taxes	3,402,286	4,086,391	3,954,656	3,432,089	3,991,484	5,479,956	6,443,218	11.2%	17.6%
Fee In Lieu of Property Tax	721,059	689,787	791,949	826,043	1,071,651	725,576	692,027	-0.7%	-4.6%
All Other	428,052	378,563	425,931	431,815	1,575,281	606,690	768,011	10.2%	26.6%
Local Options Sales Tax (1%)	2,227,845	2,556,457	3,061,282	3,072,383	2,907,829	3,048,129	2,333,907	0.8%	-23.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,796,135	3,705,460	3,491,203	2,934,310	2,917,739	4,124,403	5,402,123	11.6%	31.0%
Licenses & Permits	265,553	262,069	225,625	202,720	174,216	243,315	217,325	-3.3%	-10.7%
Service Revenue & Charges	2,307,761	3,253,250	2,562,414	2,591,780	2,679,671	3,497,371	4,018,956	9.7%	14.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	222,821	190,141	703,164	139,810	63,852	383,717	1,165,842	31.8%	203.8%
Revenues from State Sources	3,500,100	3,794,835	4,179,038	3,941,878	1,830,592	3,352,034	3,695,913	0.9%	10.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	349,031	419,678	432,363	462,828	505,570	561,196	594,408	9.3%	5.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,234,666	2,442,539	2,716,135	2,598,190	229,163	1,886,065	1,687,004	-4.6%	-10.6%
Manufacturer's Depreciation Reimbursement	281,152	327,901	336,180	382,955	422,359	444,831	454,460	8.3%	2.2%
State Grants	635,250	604,717	694,360	497,905	673,500	459,942	960,041	7.1%	108.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	295,060	126,816	21,292	0	302,149	121,929	128,388	-12.9%	5.3%
Revenues from Other Local Sources	106,070	101,249	114,581	101,797	106,326	113,859	140,003	4.7%	23.0%
Total Expenditures (County only)	14,398,126	16,656,104	16,886,210	17,167,125	17,704,948	18,356,682	19,281,926	5.0%	5.0%
Administration	3,726,147	3,942,487	4,174,516	4,277,520	4,278,097	4,846,962	5,446,641	6.5%	12.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,745,707	7,588,728	7,556,393	8,321,576	8,419,646	7,236,502	7,017,801	0.7%	-3.0%
Transportation	1,396,423	1,724,665	1,762,740	2,055,501	1,493,505	1,481,449	1,980,015	6.0%	33.7%
Health & Human Services	246,577	234,771	302,549	90,648	1,493,325	1,568,580	1,606,567	36.7%	2.4%
Environment & Housing	774,103	846,948	853,131	930,032	785,254	721,072	723,910	-1.1%	0.4%
Recreation & Culture	392,317	481,678	515,566	456,667	412,292	393,979	419,216	1.1%	6.4%
Debt Service/Interest on Debt	857,950	1,201,133	1,570,058	1,035,181	822,829	947,906	1,208,398	5.9%	27.5%
Land Purchase & Facility Construction	258,902	635,694	151,257	0	0	0	0	-100.0%	n/a
All Other	0	0	0	0	0	1,160,232	879,378	n/a	-24.2%

Chesterfield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	11,500,257	11,693,961	13,354,673	11,945,386	12,221,839	10,808,101	9,519,554	-3.1%	-11.9%
Revenues from Local Sources	8,828,424	9,204,020	9,014,541	9,668,894	9,638,085	8,928,819	8,152,563	-1.3%	-8.7%
Current Property Taxes	2,610,653	2,605,394	2,678,962	2,868,032	3,050,319	2,914,630	2,471,879	-0.9%	-15.2%
Current Real & Personal Property Taxes	2,393,237	2,444,700	2,497,455	2,673,170	2,463,727	2,747,388	2,401,626	0.1%	-12.6%
Fee In Lieu of Property Tax	95,575	81,890	77,173	55,647	61,677	59,418	58,655	-7.8%	-1.3%
All Other	121,841	78,803	104,334	139,215	524,915	107,824	11,598	-32.4%	-89.2%
Local Options Sales Tax	1,154,134	1,246,397	1,214,664	1,557,267	1,459,020	1,351,268	670,530	-8.7%	-50.4%
Local Hospitality Tax	59,188	362,438	473,782	383,289	452,010	83,822	169,701	19.2%	102.5%
Local Accommodations Tax	69,954	71,977	73,439	69,588	61,091	62,779	9,623	-28.2%	-84.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,934,495	4,917,815	4,573,694	4,790,718	4,615,645	4,516,320	4,830,830	-0.4%	7.0%
Licenses & Permits	2,285,542	2,543,221	2,608,017	2,601,894	2,351,038	2,473,654	2,608,194	2.2%	5.4%
Service Revenue & Charges	2,155,976	1,591,930	1,420,824	1,598,360	1,844,765	1,796,522	1,786,873	-3.1%	-0.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	492,977	782,664	544,853	590,464	419,842	246,144	435,763	-2.0%	77.0%
Revenues from State Sources	1,733,048	1,818,548	3,123,534	1,862,780	1,919,784	1,269,901	882,921	-10.6%	-30.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	161,760	169,016	172,142	177,151	185,447	182,207	82,814	-10.6%	-54.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	718,833	815,684	718,754	707,415	640,554	515,900	565,841	-3.9%	9.7%
Manufacturer's Depreciation Reimbursement	292,972	305,960	292,361	334,395	364,899	330,629	62,635	-22.7%	-81.1%
State Grants	559,483	527,888	1,940,277	643,819	728,884	241,165	171,631	-17.9%	-28.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	663,930	333,916	914,918	118,552	361,303	319,630	166,513	-20.6%	-47.9%
Revenues from Other Local Sources	274,855	337,476	301,680	295,160	302,667	289,751	317,557	2.4%	9.6%
Total Expenditures (Cities only)	12,721,092	12,782,900	13,484,236	12,369,973	11,941,824	12,412,263	13,454,863	0.9%	8.4%
Administration	1,722,794	1,647,521	1,623,520	1,554,753	1,729,088	1,578,187	1,421,761	-3.2%	-9.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,160,221	5,035,971	4,978,264	4,979,451	5,061,718	5,676,500	5,333,345	0.6%	-6.0%
Transportation	324,391	633,068	714,797	298,035	334,313	348,746	138,017	-13.3%	-60.4%
Health & Human Services	6,434	297,033	308,932	316,919	414,180	0	25,400	25.7%	n/a
Environment & Housing	2,238,864	2,143,161	2,040,237	2,131,512	2,048,572	2,609,423	1,888,225	-2.8%	-27.6%
Recreation & Culture	1,426,691	1,374,186	1,536,423	1,497,048	1,312,364	1,338,400	1,492,672	0.8%	11.5%
Debt Service/Interest on Debt	531,377	730,137	549,207	566,216	420,200	318,357	430,276	-3.5%	35.2%
Purchase of Land & Facility Construction	716,037	2,210	44,325	31,402	53,152	20,073	633,659	-2.0%	3056.8%
All Other	594,283	919,613	1,688,531	994,637	568,237	522,577	2,091,508	23.3%	300.2%

* Cities Included: Cheraw, Chesterfield, Jefferson, McBee, Mount Croghan, Pageland, Patrick & Ruby.

Chesterfield County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	16,548,377	17,476,691	18,476,490	19,166,880	20,653,151	19,693,916	19,283,857	2.6%	-2.1%
Owner Occupied	2,449,962	2,839,868	1,878,772	1,816,418	1,965,176	1,970,364	1,686,362	-6.0%	-14.4%
Agricultural (Private)	414,601	446,762	519,876	538,872	587,921	584,527	577,674	5.7%	-1.2%
Agricultural (Corporate)	16,518	13,489	15,228	15,114	25,276	23,562	22,811	5.5%	-3.2%
Commercial/Rental	3,370,331	3,687,947	4,213,916	4,462,972	5,085,209	5,214,887	5,134,042	7.3%	-1.6%
Personal Property (Vehicles)	2,670,962	2,657,450	2,983,166	2,787,171	2,654,036	2,394,174	2,502,956	-1.1%	4.5%
Other Personal Property	98,889	132,517	162,865	153,754	151,283	148,074	133,163	5.1%	-10.1%
Manufacturing	4,089,752	3,939,311	4,429,167	4,926,731	5,851,712	5,246,159	5,142,648	3.9%	-2.0%
Utility	1,473,544	1,724,463	1,988,269	2,139,075	2,299,642	2,152,078	2,100,946	6.1%	-2.4%
Business Personal	785,321	814,920	801,779	890,351	939,222	1,029,710	1,102,453	5.8%	7.1%
Motor Carrier	92,461	106,674	128,717	137,059	126,018	103,227	92,247	0.0%	-10.6%
Fee-in-Lieu and Joint Industrial Park	1,086,037	1,113,291	1,354,735	1,299,364	967,656	827,154	788,553	-5.2%	-4.7%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	4,179,369	4,884,633	4,812,950	4,326,733	6,072,335	6,647,842	7,805,638	11.0%	17.4%
Owner Occupied	978,227	1,186,911	1,198,984	1,073,838	1,521,661	1,752,664	2,048,242	13.1%	16.9%
Agricultural (Private)	94,138	112,866	113,197	101,029	143,163	161,444	188,998	12.3%	17.1%
Agricultural (Corporate)	3,750	3,408	3,316	2,834	6,155	6,508	7,463	12.2%	14.7%
Commercial/Rental	765,257	931,691	917,533	836,726	1,238,290	1,440,332	1,679,711	14.0%	16.6%
Personal Property (Vehicles)	606,460	671,355	649,551	522,544	646,279	661,262	818,895	5.1%	23.8%
Other Personal Property	22,453	33,478	35,462	28,826	36,839	40,898	43,567	11.7%	6.5%
Manufacturing	928,606	995,194	964,401	923,672	1,424,940	1,448,969	1,682,527	10.4%	16.1%
Utility	334,578	435,653	432,923	401,038	559,981	594,396	687,369	12.7%	15.6%
Business Personal	178,312	205,874	174,578	166,925	228,708	284,402	360,691	12.5%	26.8%
Motor Carrier	20,994	26,949	28,027	25,696	30,686	28,511	30,181	6.2%	5.9%
Fee-in-Lieu and Joint Industrial Park	246,592	281,252	294,978	243,607	235,632	228,457	257,992	0.8%	12.9%

Clarendon County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	74,840,619	92,748,094	89,604,798	89,138,184	85,074,881	92,694,298	83,422,706	1.8%	-10.0%
Revenues from Local Sources	32,668,158	44,810,759	39,991,629	42,957,996	41,103,111	49,164,236	37,597,277	2.4%	-23.5%
Current Property Taxes	19,521,309	19,233,963	19,845,419	21,846,029	24,330,874	24,648,444	23,955,370	3.5%	-2.8%
Current Real & Personal Property Taxes	18,271,035	18,083,257	18,566,166	20,354,337	22,620,938	22,976,272	22,224,881	3.3%	-3.3%
Fee In Lieu of Property Tax (only Counties and Cities)	128,756	128,192	114,407	100,372	127,712	108,749	57,110	-12.7%	-47.5%
All Other	1,121,517	1,022,513	1,164,846	1,391,320	1,582,223	1,563,423	1,673,379	6.9%	7.0%
Local Options Sales Tax	2,492,612	2,646,961	2,840,421	2,930,350	2,835,799	3,136,627	3,000,217	3.1%	-4.3%
Local Hospitality Tax	0	0	246,508	255,239	259,702	260,316	267,919	n/a	2.9%
Local Accommodations Tax	197,393	188,074	183,529	177,606	176,277	185,215	202,271	0.4%	9.2%
Capital Projects/Transportation Tax	0	0	0	2,257,687	2,352,370	2,370,981	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	10,456,844	22,741,762	16,875,752	15,491,085	11,148,090	18,562,653	10,171,500	-0.5%	-45.2%
Licenses & Permits	1,888,386	1,590,229	1,448,186	1,404,406	1,402,444	1,457,039	1,404,737	-4.8%	-3.6%
Service Revenue & Charges	5,768,020	8,650,924	8,901,014	7,890,392	7,575,111	7,405,194	7,230,932	3.8%	-2.4%
Bonds & Leases	969,500	10,500,000	4,650,627	4,591,335	1,041,877	8,180,259	0	-100.0%	n/a
Miscellaneous	1,830,938	2,000,609	1,875,925	1,604,952	1,128,658	1,520,161	1,535,831	-2.9%	1.0%
Revenues from State Sources	30,531,040	35,819,585	38,433,057	35,290,041	29,246,076	27,978,057	29,625,963	-0.5%	5.9%
Reimbursements for Property Tax Relief (Tier 1)	1,194,517	1,191,344	1,232,486	1,232,486	1,232,486	1,232,486	1,232,486	0.5%	0.0%
Homestead Exemption (Tier 2) /1	1,376,347	3,026,006	3,053,200	2,876,292	1,622,198	1,752,527	1,828,747	4.9%	4.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,327,210	1,509,838	1,767,406	1,831,836	1,970,218	n/a	7.6%
\$2.5 Million Minimum Disbursement /3	0	0	1,172,790	990,161	732,594	668,164	529,782	n/a	-20.7%
State-Shared Taxes (Aid to Subdivisions)	2,295,955	2,467,346	2,818,824	2,669,160	2,407,334	2,084,777	1,962,755	-2.6%	-5.9%
Manufacturer's Depreciation Reimbursement	55,602	45,620	41,591	45,573	79,431	111,164	36,668	-6.7%	-67.0%
State Grants	6,666,199	9,644,280	9,243,377	8,730,120	7,724,618	7,144,509	7,905,047	2.9%	10.6%
Education Finance Act (EFA)	13,374,156	13,288,609	13,697,713	11,948,296	9,430,090	8,380,418	9,530,422	-5.5%	13.7%
Education Improvement Act (EIA)	4,912,505	5,528,788	5,312,807	4,836,628	3,836,791	4,266,891	4,175,829	-2.7%	-2.1%
Education Lottery	655,759	627,592	533,059	451,486	413,127	505,285	454,010	-5.9%	-10.1%
Revenues from Federal Sources	10,518,779	9,584,051	9,878,176	9,282,430	13,267,425	14,276,505	15,936,264	7.2%	11.6%
Revenues from Other Local Sources	1,122,642	2,533,699	1,301,936	1,607,717	1,458,269	1,275,500	263,202	-21.5%	-79.4%
Total Expenditures (School Dist., Counties, & Cities)	73,634,236	82,499,930	88,710,775	87,896,327	89,091,421	94,651,614	89,067,000	3.2%	-5.9%
Administration	25,485,354	30,550,340	30,599,977	31,605,208	29,902,411	28,896,928	28,103,386	1.6%	-2.7%
Instruction	24,922,655	26,212,487	27,748,691	27,419,066	26,215,405	24,164,735	26,366,597	0.9%	9.1%
Public Safety	9,288,800	10,450,328	10,564,190	11,503,231	11,953,942	11,163,106	10,763,953	2.5%	-3.6%
Transportation	1,853,784	2,279,977	2,128,998	2,935,182	2,061,599	2,476,638	1,570,806	-2.7%	-36.6%
Health & Human Services	863,632	1,087,701	1,230,952	1,361,529	992,063	1,018,671	1,231,207	6.1%	20.9%
Environment & Housing	1,822,012	2,041,278	1,986,353	2,146,407	2,042,194	2,082,207	2,086,727	2.3%	0.2%
Recreation & Culture	928,956	1,075,374	1,314,604	1,189,407	2,359,169	1,903,691	1,710,225	10.7%	-10.2%
Debt Service/Interest on Debt /4	4,037,311	4,562,640	8,217,553	4,124,897	8,592,424	10,367,693	4,757,938	2.8%	-54.1%
Land Purchase & Facility Construction	2,435,053	2,813,819	3,358,981	3,945,089	3,354,050	8,671,529	10,511,559	27.6%	21.2%
All Other	1,996,679	1,425,986	1,560,476	1,666,311	1,618,164	3,906,416	1,964,602	-0.3%	-49.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Clarendon County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	19,521,309	19,233,963	19,845,419	21,846,029	24,330,874	24,648,444	23,955,370	3.5%	-2.8%
School District Total	10,964,665	9,859,966	9,211,849	11,033,454	12,293,133	12,732,598	11,909,932	1.4%	-6.5%
County Total	7,530,430	8,330,882	9,333,369	9,674,139	10,783,383	10,595,281	10,230,960	5.2%	-3.4%
Cities Total	1,026,214	1,043,115	1,300,201	1,138,436	1,254,358	1,320,565	1,814,478	10.0%	37.4%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	79,723,873	81,775,531	84,523,588	92,720,536	96,698,181	95,838,740	96,873,549	3.3%	1.1%
Owner Occupied (4% assessment ratio)	23,145,830	23,515,070	24,294,716	28,198,926	29,066,570	29,995,610	31,009,030	5.0%	3.4%
Agricultural (Private) (4%)	2,697,790	2,703,230	2,703,354	2,817,660	2,906,640	2,914,800	2,950,930	1.5%	1.2%
Agricultural (Corporate) (6%)	517,440	455,750	460,510	394,780	389,440	387,000	374,210	-5.3%	-3.3%
Commercial/Rental (6%)	25,384,680	26,728,853	28,766,541	33,041,676	35,857,780	35,950,930	38,269,000	7.1%	6.4%
Personal Property (Vehicles) /6	11,921,681	11,363,205	11,269,283	10,986,292	9,428,279	8,839,340	9,575,275	-3.6%	8.3%
Other Personal Property County (10.5%)	1,279,480	1,413,990	1,575,290	1,622,030	1,634,370	1,308,640	1,398,970	1.5%	6.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	3,616,830	3,914,980	4,110,310	4,390,060	5,204,600	4,304,800	2,169,580	-8.2%	-49.6%
Utility (10.5%)	5,821,250	5,994,440	6,064,671	6,491,030	7,124,160	7,240,120	7,265,200	3.8%	0.3%
Business Personal (10.5%)	2,730,830	3,025,700	2,654,620	2,520,940	2,628,830	2,663,580	2,666,540	-0.4%	0.1%
Motor Carrier (9.5%)\\	1,009,528	1,176,981	1,265,254	1,274,595	1,033,442	702,160	736,554	-5.1%	4.9%
Fee-in-Lieu and Joint Industrial Park /7	1,598,534	1,483,332	1,359,039	982,547	1,424,070	1,531,760	458,260	-18.8%	-70.1%
Total Average Millage Rates /2	332.0	346.1	344.4	375.9	377.8	379.8	389.2	2.7%	2.5%
School Districts /3	152.5	135.1	139.3	148.6	158.2	164.8	156.0	0.4%	-5.4%
Counties /4	100.4	108.9	118.3	111.9	119.1	118.5	115.0	2.3%	-3.0%
Cities & Special Purpose Districts /5	79.0	102.0	86.8	115.4	100.6	96.4	118.2	6.9%	22.6%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	19,521,309	19,233,963	19,845,419	21,846,029	24,330,874	24,648,444	23,955,370	3.5%	-2.8%
Owner Occupied	3,805,664	2,489,361	1,671,734	2,703,630	4,042,511	4,371,162	4,228,892	1.8%	-3.3%
Agricultural (Private)	743,224	770,986	810,585	831,566	866,455	892,838	881,247	2.9%	-1.3%
Agricultural (Corporate)	142,551	129,984	138,081	116,510	116,090	118,543	111,752	-4.0%	-5.7%
Commercial/Rental	6,993,317	7,623,310	8,625,480	9,751,469	10,689,028	11,012,197	11,428,415	8.5%	3.8%
Personal Property (Vehicles)	3,284,347	3,240,889	3,379,029	3,242,344	2,810,524	2,707,595	2,859,500	-2.3%	5.6%
Other Personal Property County	352,489	403,283	472,342	478,704	487,198	400,852	417,780	2.9%	4.2%
Manufacturing	1,125,170	1,244,780	1,346,860	1,395,994	1,679,178	1,427,360	705,019	-7.5%	-50.6%
Utility	1,603,717	1,709,668	1,818,456	1,915,674	2,123,677	2,217,735	2,169,634	5.2%	-2.2%
Business Personal	752,326	862,957	795,972	743,996	783,641	815,886	796,319	1.0%	-2.4%
Motor Carrier	278,119	335,686	379,379	376,167	308,064	215,080	219,960	-3.8%	2.3%
Fee-in-Lieu and Joint Industrial Park	440,386	423,060	407,500	289,976	424,508	469,196	136,852	-17.7%	-70.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Clarendon County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	51,428,114	61,873,549	59,015,536	57,850,388	53,496,517	60,097,720	50,325,789	-0.4%	-16.3%
Revenues from Local Sources	15,462,216	24,498,031	17,697,648	19,121,333	16,205,738	23,677,324	14,577,785	-1.0%	-38.4%
Current Property Taxes	10,964,665	9,859,966	9,211,849	11,033,454	12,293,133	12,732,598	11,909,932	1.4%	-6.5%
Current Real & Personal Property Taxes	10,943,102	9,772,064	9,181,649	11,004,115	12,266,812	12,704,450	11,846,990	1.3%	-6.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	21,563	87,902	30,200	29,339	26,321	28,148	62,942	19.5%	123.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,497,551	14,638,065	8,485,799	8,087,879	3,912,605	10,944,726	2,667,853	-8.3%	-75.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,203,775	2,756,798	2,726,354	2,460,833	2,039,573	1,963,134	1,991,103	-1.7%	1.4%
Bonds & Leases	969,500	10,500,000	4,650,627	4,591,335	1,041,877	8,180,259	0	-100.0%	n/a
Miscellaneous	1,324,276	1,381,267	1,108,818	1,035,711	831,155	801,333	676,750	-10.6%	-15.5%
Revenues from State Sources	26,890,686	29,006,871	32,555,988	29,969,423	25,137,984	24,118,162	24,826,345	-1.3%	2.9%
Reimbursements for Property Tax Relief (Tier 1)	1,194,517	1,191,344	1,232,486	1,232,486	1,232,486	1,232,486	1,232,486	0.5%	0.0%
Homestead Exemption (Tier 2) /1	653,203	2,201,321	2,154,913	1,941,588	626,833	720,998	720,593	1.6%	-0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,327,210	1,509,838	1,767,406	1,831,836	1,970,218	n/a	7.6%
\$2.5 Million Minimum Disbursement /3	0	0	1,172,790	990,161	732,594	668,164	529,782	n/a	-20.7%
State-Shared Taxes (Aid to Subdivisions)	84,901	70,264	46,134	35,821	90,943	51,665	51,665	-7.9%	0.0%
Manufacturer's Depreciation Reimbursement	28,946	14,134	5,774	2,792	34,052	64,588	14,905	-10.5%	-76.9%
State Grants 4/	5,986,699	6,084,819	7,073,102	7,020,327	6,973,662	6,395,831	6,146,435	0.4%	-3.9%
Education Finance Act (EFA)	13,374,156	13,288,609	13,697,713	11,948,296	9,430,090	8,380,418	9,530,422	-5.5%	13.7%
Education Improvement Act (EIA)	4,912,505	5,528,788	5,312,807	4,836,628	3,836,791	4,266,891	4,175,829	-2.7%	-2.1%
Education Lottery	655,759	627,592	533,059	451,486	413,127	505,285	454,010	-5.9%	-10.1%
Revenues from Federal Sources	9,075,212	8,368,647	8,761,900	8,759,632	12,152,795	12,302,234	10,921,659	3.1%	-11.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	49,339,579	52,976,658	59,069,923	57,375,002	55,163,809	58,999,409	52,056,786	0.9%	-11.8%
Administration	18,851,099	19,779,241	21,822,826	22,832,907	21,141,932	19,891,160	19,722,825	0.8%	-0.8%
Instruction	24,922,655	26,212,487	27,748,691	27,419,066	26,215,405	24,164,735	26,366,597	0.9%	9.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	94,218	127,602	98,796	125,961	71,621	47,510	17,973	-24.1%	-62.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	121,362	80,405	86,777	62,582	80,816	25,252	7,985	-36.5%	-68.4%
Debt Service/Interest on Debt	3,077,462	3,967,758	7,327,704	3,543,662	3,977,244	8,694,073	3,753,069	3.4%	-56.8%
Purchase of Land & Facility Construction	1,623,734	2,273,951	1,363,678	2,649,232	3,011,138	5,532,963	1,552,442	-0.7%	-71.9%
All Other	649,049	535,214	621,451	741,592	665,653	643,716	635,895	-0.3%	-1.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Clarendon County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	17,408,093	24,544,813	23,826,561	25,500,418	25,403,377	26,030,895	22,292,113	4.2%	-14.4%
Revenues from Local Sources	12,870,795	15,283,876	16,629,038	18,763,294	19,726,962	19,989,573	16,975,831	4.7%	-15.1%
Current Property Taxes	7,530,430	8,330,882	9,333,369	9,674,139	10,783,383	10,595,281	10,230,960	5.2%	-3.4%
Current Real & Personal Property Taxes	6,387,206	7,331,200	8,150,803	8,295,564	9,218,539	9,038,246	8,646,515	5.2%	-4.3%
Fee In Lieu of Property Tax	128,756	128,192	114,407	100,372	127,712	108,749	57,110	-12.7%	-47.5%
All Other	1,014,467	871,489	1,068,159	1,278,203	1,437,131	1,448,286	1,527,335	7.1%	5.5%
Local Options Sales Tax (1%)	1,800,163	1,870,751	1,976,239	2,107,150	2,033,737	2,326,793	2,420,474	5.1%	4.0%
Local Hospitality Tax	0	0	246,508	255,239	259,702	260,316	267,919	n/a	2.9%
Local Accommodations Tax (3%)	159,548	187,143	165,570	160,398	173,028	184,773	192,922	3.2%	4.4%
Capital Projects/Transportation Tax	0	0	0	2,245,817	2,352,370	2,370,981	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,380,654	4,895,101	4,907,352	4,320,551	4,124,743	4,251,429	3,863,556	2.3%	-9.1%
Licenses & Permits	806,407	442,420	318,969	225,473	231,280	222,164	247,755	-17.9%	11.5%
Service Revenue & Charges	2,271,704	4,090,681	4,210,062	3,692,310	3,737,776	3,404,947	3,051,533	5.0%	-10.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	302,543	362,000	378,321	402,768	155,687	624,318	564,268	10.9%	-9.6%
Revenues from State Sources	2,777,768	6,134,940	4,823,384	4,888,778	3,487,953	3,204,725	4,432,712	8.1%	38.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	606,119	703,835	781,365	801,622	858,523	873,826	963,393	8.0%	10.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,920,836	2,097,331	2,463,623	2,374,647	2,071,149	1,852,640	1,719,053	-1.8%	-7.2%
Manufacturer's Depreciation Reimbursement	26,656	31,457	35,817	42,781	45,292	46,482	21,678	-3.4%	-53.4%
State Grants	224,157	3,302,317	1,542,579	1,669,727	512,988	431,777	1,728,589	40.6%	300.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	636,888	592,298	1,072,203	322,798	771,477	1,561,097	680,430	1.1%	-56.4%
Revenues from Other Local Sources	1,122,642	2,533,699	1,301,936	1,525,548	1,416,985	1,275,500	203,140	-24.8%	-84.1%
Total Expenditures (County only)	18,600,049	23,436,451	23,968,455	24,267,440	26,779,497	29,614,646	28,635,825	7.5%	-3.3%
Administration	5,600,568	9,494,923	7,266,692	7,230,498	7,710,963	7,680,953	7,193,263	4.3%	-6.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,479,532	7,158,601	7,595,744	8,225,917	7,969,023	8,335,700	8,088,248	3.8%	-3.0%
Transportation	1,763,892	2,279,977	2,128,998	2,685,204	1,549,813	2,224,092	1,464,275	-3.1%	-34.2%
Health & Human Services	769,414	960,099	1,132,156	1,235,568	920,442	971,161	1,213,234	7.9%	24.9%
Environment & Housing	1,822,012	2,041,278	1,986,353	2,137,864	2,042,194	2,082,207	2,086,727	2.3%	0.2%
Recreation & Culture	764,476	946,314	1,162,170	1,042,805	2,114,959	1,648,343	1,617,492	13.3%	-1.9%
Debt Service/Interest on Debt	643,404	436,369	701,039	433,631	4,472,103	1,316,695	790,452	3.5%	-40.0%
Land Purchase & Facility Construction	274,941	118,890	1,995,303	1,275,953	0	3,097,338	5,978,599	67.1%	93.0%
All Other	481,810	0	0	0	0	2,258,157	203,535	-13.4%	-91.0%

Clarendon County

	FY 06 /1	FY 07	FY 08	FY 09	FY 10 /1	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	6,004,412	6,329,732	6,762,701	5,787,378	6,174,987	6,565,683	10,804,804	10.3%	64.6%
Revenues from Local Sources	4,335,147	5,028,852	5,664,943	5,073,369	5,170,411	5,497,339	6,043,661	5.7%	9.9%
Current Property Taxes	1,026,214	1,043,115	1,300,201	1,138,436	1,254,358	1,320,565	1,814,478	10.0%	37.4%
Current Real & Personal Property Taxes	940,727	979,993	1,233,714	1,054,658	1,135,587	1,233,576	1,731,376	10.7%	40.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	85,487	63,122	66,487	83,778	118,771	86,989	83,102	-0.5%	-4.5%
Local Options Sales Tax	692,449	776,210	864,182	823,200	802,062	809,834	579,743	-2.9%	-28.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	37,845	931	17,959	17,208	3,249	442	9,349	-20.8%	2015.2%
Capital Projects/Transportation Tax	0	0	0	11,870	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,578,639	3,208,596	3,482,601	3,082,655	3,110,742	3,366,498	3,640,091	5.9%	8.1%
Licenses & Permits	1,081,979	1,147,809	1,129,217	1,178,933	1,171,164	1,234,875	1,156,982	1.1%	-6.3%
Service Revenue & Charges	1,292,541	1,803,445	1,964,598	1,737,249	1,797,762	2,037,113	2,188,296	9.2%	7.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	204,119	257,342	388,786	166,473	141,816	94,510	294,813	6.3%	211.9%
Revenues from State Sources	862,586	677,774	1,053,685	431,840	620,139	655,170	366,906	-13.3%	-44.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	117,025	120,850	116,922	133,082	136,842	157,703	144,761	3.6%	-8.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	290,218	299,751	309,067	258,692	245,242	180,472	192,037	-6.7%	6.4%
Manufacturer's Depreciation Reimbursement	0	29	0	0	87	94	85	n/a	-9.6%
State Grants	455,343	257,144	627,696	40,066	237,968	316,901	30,023	-36.4%	-90.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	806,679	623,106	44,073	200,000	343,153	413,174	4,334,175	32.3%	949.0%
Revenues from Other Local Sources	0	0	0	82,169	41,284	0	60,062	n/a	n/a
Total Expenditures (Cities only)	5,694,608	6,086,821	5,672,397	6,253,885	7,148,115	6,037,559	8,374,389	6.6%	38.7%
Administration	1,033,687	1,276,176	1,510,459	1,541,803	1,049,516	1,324,815	1,187,298	2.3%	-10.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,809,268	3,291,727	2,968,446	3,277,314	3,984,919	2,827,406	2,675,705	-0.8%	-5.4%
Transportation	89,892	0	0	249,978	511,786	252,546	106,531	2.9%	-57.8%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	8,543	0	0	0	n/a	n/a
Recreation & Culture	43,118	48,655	65,657	84,020	163,394	230,096	84,748	11.9%	-63.2%
Debt Service/Interest on Debt	316,445	158,513	188,810	147,604	143,077	356,925	214,417	-6.3%	-39.9%
Purchase of Land & Facility Construction	536,378	420,978	0	19,904	342,912	41,228	2,980,518	33.1%	7129.4%
All Other	865,820	890,772	939,025	924,719	952,511	1,004,543	1,125,172	4.5%	12.0%

* Cities Included: Manning, Paxville, Summerton & Turbeville.

/1 In FY 06 Paxville was excluded.

Clarendon County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	10,964,665	9,859,966	9,211,849	11,033,454	12,293,133	12,732,598	11,909,932	1.4%	-6.5%
Owner Occupied	2,335,597	1,986,530	823,813	1,447,278	1,597,048	1,879,798	1,634,821	-5.8%	-13.0%
Agricultural (Private)	411,457	365,320	376,494	418,628	459,691	480,441	460,356	1.9%	-4.2%
Agricultural (Corporate)	78,918	61,591	64,135	58,654	61,591	63,788	58,378	-4.9%	-8.5%
Commercial/Rental	3,871,575	3,612,191	4,006,297	4,909,104	5,670,985	5,925,725	5,970,107	7.5%	0.7%
Personal Property (Vehicles)	1,818,249	1,535,646	1,569,466	1,632,268	1,491,103	1,456,972	1,493,779	-3.2%	2.5%
Other Personal Property	195,141	191,089	219,390	240,990	258,479	215,701	218,245	1.9%	1.2%
Manufacturing	551,625	529,078	572,440	652,245	823,119	709,552	338,463	-7.8%	-52.3%
Utility	887,835	810,101	844,623	964,392	1,126,701	1,193,375	1,133,398	4.2%	-5.0%
Business Personal	416,496	408,899	369,707	374,544	415,755	439,033	415,990	0.0%	-5.2%
Motor Carrier	153,969	159,060	176,211	189,371	163,441	115,736	114,905	-4.8%	-0.7%
Fee-in-Lieu and Joint Industrial Park	243,802	200,460	189,272	145,980	225,220	252,477	71,490	-18.5%	-71.7%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	8,007,793	8,906,524	10,000,326	10,375,389	11,514,194	11,360,359	11,137,244	5.7%	-2.0%
Owner Occupied	2,324,862	2,561,127	2,874,406	3,155,448	3,461,059	3,555,565	3,565,009	7.4%	0.3%
Agricultural (Private)	270,977	294,420	319,845	315,295	346,104	345,509	339,259	3.8%	-1.8%
Agricultural (Corporate)	51,974	49,638	54,485	44,176	46,372	45,874	43,022	-3.1%	-6.2%
Commercial/Rental	2,549,741	2,911,154	3,403,485	3,697,350	4,269,712	4,261,486	4,399,665	9.5%	3.2%
Personal Property (Vehicles)	1,197,463	1,237,615	1,333,314	1,229,361	1,122,658	1,047,782	1,100,839	-1.4%	5.1%
Other Personal Property	128,516	154,004	186,379	181,504	194,610	155,121	160,835	3.8%	3.7%
Manufacturing	363,289	426,397	486,307	491,246	619,730	510,275	249,430	-6.1%	-51.1%
Utility	584,710	652,880	717,536	726,344	848,299	858,216	835,257	6.1%	-2.7%
Business Personal	274,296	329,542	314,079	282,092	313,024	315,731	306,564	1.9%	-2.9%
Motor Carrier	101,401	128,190	149,697	142,627	123,056	83,231	84,679	-3.0%	1.7%
Fee-in-Lieu and Joint Industrial Park	160,563	161,556	160,793	109,947	169,569	181,569	52,685	-16.9%	-71.0%

Colleton County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	98,774,044	204,552,733	110,497,984	115,436,256	111,517,645	111,126,650	107,490,890	1.4%	-3.3%
Revenues from Local Sources	48,644,087	156,659,166	61,266,370	65,502,272	60,633,260	62,962,629	63,614,774	4.6%	1.0%
Current Property Taxes	30,494,199	34,525,302	37,095,441	40,658,515	39,864,737	41,886,890	42,066,398	5.5%	0.4%
Current Real & Personal Property Taxes	28,181,976	32,489,894	35,003,398	38,229,883	36,702,923	38,777,611	39,429,862	5.8%	1.7%
Fee In Lieu of Property Tax (only Counties and Cities)	776,260	298,313	384,154	519,636	519,721	528,897	607,426	-4.0%	14.8%
All Other	1,535,963	1,737,094	1,707,889	1,908,996	2,642,093	2,580,382	2,029,110	4.8%	-21.4%
Local Options Sales Tax	3,662,488	3,875,502	4,435,748	3,433,895	3,177,168	2,953,218	3,058,840	-3.0%	3.6%
Local Hospitality Tax	724,524	935,161	906,077	813,127	832,162	1,034,724	978,534	5.1%	-5.4%
Local Accommodations Tax	705,334	960,612	763,500	839,789	842,907	833,716	863,579	3.4%	3.6%
Capital Projects/Transportation Tax	0	0	0	0	0	788,073	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	13,057,542	116,362,589	18,065,604	19,756,946	15,916,286	15,466,008	16,647,423	4.1%	7.6%
Licenses & Permits	3,227,326	3,266,898	3,337,350	3,254,585	3,788,502	3,383,702	4,028,691	3.8%	19.1%
Service Revenue & Charges	7,726,218	10,112,382	12,735,501	14,001,147	10,054,570	9,526,607	8,479,486	1.6%	-11.0%
Bonds & Leases	0	100,590,025	308,914	258,131	0	0	51,225	n/a	n/a
Miscellaneous	2,103,998	2,393,284	1,683,839	2,243,083	2,073,214	2,555,699	4,088,021	11.7%	60.0%
Revenues from State Sources	37,431,410	37,320,739	37,714,088	35,224,776	30,505,304	27,999,536	31,763,719	-2.7%	13.4%
Reimbursements for Property Tax Relief (Tier 1)	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,279,490	1,482,455	1,662,347	1,711,316	1,743,821	1,858,701	1,874,373	6.6%	0.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	959,256	1,164,659	1,467,213	1,542,553	1,708,372	n/a	10.7%
\$2.5 Million Minimum Disbursement /3	0	0	1,543,744	1,335,341	1,032,787	957,447	791,628	n/a	-17.3%
State-Shared Taxes (Aid to Subdivisions)	2,784,113	2,836,713	3,132,494	2,911,357	2,564,896	2,183,356	1,942,872	-5.8%	-11.0%
Manufacturer's Depreciation Reimbursement	121,805	124,900	148,336	155,434	78,550	106,494	159,522	4.6%	49.8%
State Grants	11,871,827	9,110,979	7,537,057	7,381,312	6,560,826	6,896,172	8,132,051	-6.1%	17.9%
Education Finance Act (EFA)	13,161,235	13,777,909	13,777,908	11,102,788	8,753,066	7,825,998	9,841,653	-4.7%	25.8%
Education Improvement Act (EIA)	5,363,982	6,863,646	6,112,400	6,897,811	5,808,574	4,091,328	4,796,226	-1.8%	17.2%
Education Lottery	750,883	1,026,062	742,471	466,683	397,497	439,412	418,946	-9.3%	-4.7%
Revenues from Federal Sources	10,317,047	10,316,600	11,257,937	11,557,403	17,280,674	19,904,483	11,862,797	2.4%	-40.4%
Revenues from Other Local Sources	2,381,500	256,228	259,589	3,151,805	3,098,406	260,002	249,600	-31.3%	-4.0%
Total Expenditures (School Dist., Counties, & Cities)	105,038,784	108,469,902	120,679,412	130,690,858	158,821,059	134,229,876	124,357,057	2.9%	-7.4%
Administration	31,903,965	32,696,025	35,224,467	33,874,065	39,126,461	33,873,343	32,723,933	0.4%	-3.4%
Instruction	29,042,668	31,926,642	32,867,610	32,520,647	30,967,767	29,654,505	28,721,325	-0.2%	-3.1%
Public Safety	19,462,133	16,898,314	18,855,184	18,514,325	20,546,448	18,713,518	18,926,051	-0.5%	1.1%
Transportation	3,372,195	2,951,265	1,843,436	1,536,571	2,139,728	202,315	212,585	-36.9%	5.1%
Health & Human Services	1,083,368	1,145,696	681,160	1,299,362	1,775,015	1,710,139	833,863	-4.3%	-51.2%
Environment & Housing	2,527,497	2,314,684	3,919,512	3,230,843	5,028,866	3,963,169	2,062,305	-3.3%	-48.0%
Recreation & Culture	1,942,801	1,434,745	1,592,965	1,713,826	2,289,109	2,760,800	5,712,043	19.7%	106.9%
Debt Service/Interest on Debt /4	2,753,385	6,923,446	7,461,769	11,700,387	12,263,867	12,340,903	13,520,154	30.4%	9.6%
Land Purchase & Facility Construction	4,437,281	11,363,917	17,892,989	25,290,780	44,399,184	27,019,032	7,827,085	9.9%	-71.0%
All Other	8,513,491	815,168	340,320	1,010,052	284,614	3,992,152	13,817,713	8.4%	246.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Colleton County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	30,494,199	34,525,302	37,095,441	40,658,515	39,864,737	41,886,890	42,066,398	5.5%	0.4%
School District Total	13,911,275	17,487,081	19,866,369	21,443,572	20,934,713	22,059,079	21,895,879	7.9%	-0.7%
County Total	14,865,581	14,986,016	14,985,467	17,100,868	16,693,214	17,836,331	17,777,736	3.0%	-0.3%
Cities Total	1,717,343	2,052,205	2,243,605	2,114,075	2,236,810	1,991,480	2,392,783	5.7%	20.2%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	162,843,519	166,250,400	169,092,580	176,468,353	170,974,846	178,664,013	181,747,600	1.8%	1.7%
Owner Occupied (4% assessment ratio)	31,804,180	32,264,290	33,473,260	34,382,640	32,981,093	32,985,093	33,217,275	0.7%	0.7%
Agricultural (Private) (4%)	4,166,330	4,158,580	4,230,730	4,262,090	4,204,433	4,204,432	4,212,053	0.2%	0.2%
Agricultural (Corporate) (6%)	1,875,040	1,931,720	1,781,040	1,799,820	1,846,905	1,846,905	1,841,278	-0.3%	-0.3%
Commercial/Rental (6%)	76,515,520	79,148,380	80,557,140	88,591,870	84,571,003	94,900,818	91,111,442	3.0%	-4.0%
Personal Property (Vehicles) /6	15,847,185	15,649,751	15,573,266	14,282,132	14,389,647	12,595,067	12,989,137	-3.3%	3.1%
Other Personal Property County (10.5%)	2,419,375	2,354,665	2,375,859	2,006,880	1,754,680	1,979,830	1,735,430	-5.4%	-12.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	6,337,650	5,734,150	6,284,842	5,848,240	5,751,821	5,379,273	9,121,091	6.3%	69.6%
Utility (10.5%)	10,542,180	11,478,532	11,084,290	11,206,498	11,639,310	12,556,670	14,263,490	5.2%	13.6%
Business Personal (10.5%)	3,549,460	3,719,240	3,966,007	4,589,913	4,633,433	4,551,763	4,551,234	4.2%	0.0%
Motor Carrier (9.5%)\\	1,486,496	1,701,535	1,503,046	1,346,551	785,333	1,069,345	980,137	-6.7%	-8.3%
Fee-in-Lieu and Joint Industrial Park /7	8,300,103	8,109,557	8,263,100	8,151,719	8,417,188	6,594,817	7,725,033	-1.2%	17.1%
Total Average Millage Rates /2	276.7	310.0	317.5	317.8	310.3	310.3	316.7	2.3%	2.1%
School Districts /3	98.3	117.8	135.6	140.0	143.3	143.8	141.4	6.2%	-1.7%
Counties /4	90.4	92.4	90.6	98.2	99.1	101.6	99.2	1.5%	-2.4%
Cities & Special Purpose Districts /5	87.9	99.8	91.3	79.6	67.9	64.8	76.1	-2.4%	17.4%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	30,494,199	34,525,302	37,095,441	40,658,515	39,864,737	41,886,890	42,066,398	5.5%	0.4%
Owner Occupied	3,086,158	3,756,792	3,481,921	3,815,637	3,304,684	3,151,507	2,934,729	-0.8%	-6.9%
Agricultural (Private)	846,744	945,716	1,036,611	1,089,574	1,098,087	1,102,675	1,092,478	4.3%	-0.9%
Agricultural (Corporate)	381,074	439,298	436,389	460,112	482,363	484,379	477,571	3.8%	-1.4%
Commercial/Rental	15,550,632	17,999,378	19,738,063	22,647,906	22,087,718	24,889,166	23,631,533	7.2%	-5.1%
Personal Property (Vehicles)	3,220,703	3,558,958	3,815,753	3,651,129	3,758,197	3,303,246	3,368,987	0.8%	2.0%
Other Personal Property County	491,702	535,482	582,132	513,045	458,276	519,240	450,118	-1.5%	-13.3%
Manufacturing	2,064,292	1,602,334	1,924,062	2,014,699	2,021,945	1,939,692	2,973,159	6.3%	53.3%
Utility	2,142,540	2,610,369	2,715,866	2,864,865	3,039,881	3,293,175	3,699,515	9.5%	12.3%
Business Personal	721,375	845,804	971,749	1,173,380	1,210,131	1,193,768	1,180,452	8.6%	-1.1%
Motor Carrier	302,108	386,951	368,275	344,237	205,108	280,452	254,218	-2.8%	-9.4%
Fee-in-Lieu and Joint Industrial Park	1,686,872	1,844,219	2,024,620	2,083,931	2,198,348	1,729,590	2,003,638	2.9%	15.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Colleton County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	54,122,069	164,145,794	71,120,003	70,535,968	67,049,100	64,720,348	64,293,404	2.9%	-0.7%
Revenues from Local Sources	16,575,317	123,537,207	27,579,164	28,923,592	26,534,246	26,204,438	26,612,372	8.2%	1.6%
Current Property Taxes	13,911,275	17,487,081	19,866,369	21,443,572	20,934,713	22,059,079	21,895,879	7.9%	-0.7%
Current Real & Personal Property Taxes	13,769,167	17,327,531	19,600,190	21,240,405	20,817,976	21,900,463	21,748,741	7.9%	-0.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	142,108	159,550	266,179	203,167	116,737	158,616	147,138	0.6%	-7.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,664,042	106,050,126	7,712,795	7,480,020	5,599,533	4,145,359	4,716,493	10.0%	13.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,504,254	4,216,989	6,492,555	5,943,971	4,061,079	2,562,929	1,671,751	1.8%	-34.8%
Bonds & Leases	0	100,590,025	308,914	258,131	0	0	51,225	n/a	n/a
Miscellaneous	1,159,788	1,243,112	911,326	1,277,918	1,538,454	1,582,430	2,993,517	17.1%	89.2%
Revenues from State Sources	28,228,701	31,079,788	33,730,670	30,914,599	26,852,587	24,692,018	28,391,778	0.1%	15.0%
Reimbursements for Property Tax Relief (Tier 1)	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	0.0%	0.0%
Homestead Exemption (Tier 2) /1	562,033	727,201	857,577	881,470	890,593	929,345	933,564	8.8%	0.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	959,256	1,164,659	1,467,213	1,542,553	1,708,372	n/a	10.7%
\$2.5 Million Minimum Disbursement /3	0	0	1,543,744	1,335,341	1,032,787	957,447	791,628	n/a	-17.3%
State-Shared Taxes (Aid to Subdivisions)	154,242	154,242	186,866	154,242	121,618	148,305	186,866	3.2%	26.0%
Manufacturer's Depreciation Reimbursement	56,984	65,366	82,772	87,808	22,450	50,394	107,839	11.2%	114.0%
State Grants 4/	6,081,267	6,367,287	7,369,601	6,725,722	6,260,714	6,609,161	7,508,609	3.6%	13.6%
Education Finance Act (EFA)	13,161,235	13,777,909	13,777,908	11,102,788	8,753,066	7,825,998	9,841,653	-4.7%	25.8%
Education Improvement Act (EIA)	5,363,982	6,863,646	6,112,400	6,897,811	5,808,574	4,091,328	4,796,226	-1.8%	17.2%
Education Lottery	750,883	1,026,062	742,471	466,683	397,497	439,412	418,946	-9.3%	-4.7%
Revenues from Federal Sources	9,318,051	9,528,799	9,810,169	10,697,777	13,662,267	13,823,892	9,289,254	-0.1%	-32.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	55,170,832	66,415,938	77,346,677	88,355,889	103,604,436	83,296,579	66,502,608	3.2%	-20.2%
Administration	22,656,978	24,606,818	25,847,742	25,807,062	24,672,550	23,881,124	22,662,516	0.0%	-5.1%
Instruction	29,042,668	31,926,642	32,867,610	32,520,647	30,967,767	29,654,505	28,721,325	-0.2%	-3.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	4,424	0	0	0	0	92,674	165,087	82.8%	78.1%
Debt Service/Interest on Debt	1,576,029	5,535,962	6,234,362	6,786,682	7,047,595	7,148,508	7,133,541	28.6%	-0.2%
Purchase of Land & Facility Construction	1,734,935	3,865,631	12,278,754	22,941,862	40,779,966	22,397,604	7,624,212	28.0%	-66.0%
All Other	155,798	480,885	118,209	299,636	136,558	122,164	195,927	3.9%	60.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Colleton County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	29,399,636	28,302,489	29,238,880	34,915,776	32,893,073	34,889,550	31,144,896	1.0%	-10.7%
Revenues from Local Sources	24,234,958	23,897,182	24,234,255	27,340,635	24,389,571	27,683,526	26,458,249	1.5%	-4.4%
Current Property Taxes	14,865,581	14,986,016	14,985,467	17,100,868	16,693,214	17,836,331	17,777,736	3.0%	-0.3%
Current Real & Personal Property Taxes	12,782,051	13,210,079	13,264,819	14,988,294	13,939,957	15,055,635	15,451,827	3.2%	2.6%
Fee In Lieu of Property Tax	776,260	298,313	384,154	519,636	519,721	528,897	607,426	-4.0%	14.8%
All Other	1,307,270	1,477,623	1,336,494	1,592,938	2,233,536	2,251,799	1,718,483	4.7%	-23.7%
Local Options Sales Tax (1%)	2,271,363	2,395,063	2,870,454	1,908,551	1,772,640	1,547,782	1,485,200	-6.8%	-4.0%
Local Hospitality Tax (2%)	599,306	472,359	427,509	322,340	329,863	512,193	451,274	-4.6%	-11.9%
Local Accommodations Tax (3%)	453,885	326,929	326,133	398,010	391,862	339,977	372,689	-3.2%	9.6%
Capital Projects/Transportation Tax	0	0	0	0	0	788,073	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,044,823	5,716,815	5,624,692	7,610,866	5,201,992	6,659,170	6,371,350	0.9%	-4.3%
Licenses & Permits	718,551	669,545	677,764	469,792	453,612	430,450	419,166	-8.6%	-2.6%
Service Revenue & Charges	4,857,610	4,564,362	4,628,146	6,480,644	4,554,669	5,404,851	5,320,128	1.5%	-1.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	468,662	482,908	318,782	660,430	193,711	823,869	632,056	5.1%	-23.3%
Revenues from State Sources	3,476,385	3,561,278	3,532,893	3,763,710	3,016,506	2,748,985	2,911,458	-2.9%	5.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	637,849	675,745	722,041	746,204	768,199	843,235	855,289	5.0%	1.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,214,135	2,336,319	2,577,832	2,391,453	2,117,096	1,716,247	1,480,298	-6.5%	-13.7%
Manufacturer's Depreciation Reimbursement	64,821	59,534	65,564	67,626	56,100	56,100	51,683	-3.7%	-7.9%
State Grants	559,580	489,680	167,456	558,427	75,112	133,403	524,187	-1.1%	292.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	998,996	787,801	1,412,143	859,626	2,618,589	4,457,039	1,775,189	10.1%	-60.2%
Revenues from Other Local Sources	689,297	56,228	59,589	2,951,805	2,868,406	0	0	-100.0%	n/a
Total Expenditures (County only)	33,796,679	33,057,301	32,677,502	28,732,334	43,360,975	39,095,968	46,450,035	5.4%	18.8%
Administration	7,144,917	5,998,647	6,476,598	5,075,570	11,826,674	7,316,963	7,344,982	0.5%	0.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	16,186,907	13,426,933	14,839,811	14,349,934	16,381,935	14,273,940	14,408,652	-1.9%	0.9%
Transportation	2,157,486	1,628,780	1,681,588	1,348,601	1,938,208	0	0	-100.0%	n/a
Health & Human Services	1,083,368	1,145,696	681,160	1,299,362	1,775,015	1,710,139	833,863	-4.3%	-51.2%
Environment & Housing	1,864,575	1,633,452	1,743,026	1,185,555	2,734,533	1,919,305	0	-100.0%	n/a
Recreation & Culture	1,655,315	1,083,664	1,179,480	1,034,486	1,475,922	1,400,774	4,605,528	18.6%	228.8%
Debt Service/Interest on Debt	890,054	1,196,816	1,021,343	4,422,034	4,616,168	4,686,280	5,713,608	36.3%	21.9%
Land Purchase & Facility Construction	2,505,490	6,743,284	5,035,723	0	2,612,520	4,085,065	0	-100.0%	n/a
All Other	308,567	200,029	18,773	16,792	0	3,703,502	13,543,402	87.8%	265.7%

Colleton County

								6 Year Compound Growth Rate	FY 12 Percent Change
	FY 06	FY 07 /1	FY 08 /1	FY 09	FY 10	FY 11	FY 12 /2		
Total Revenues (Cities only)	15,252,339	12,104,450	10,139,101	9,984,512	11,575,472	11,516,752	12,052,590	-3.8%	4.7%
Revenues from Local Sources	7,833,812	9,224,777	9,452,951	9,238,045	9,709,443	9,074,665	10,544,153	5.1%	16.2%
Current Property Taxes	1,717,343	2,052,205	2,243,605	2,114,075	2,236,810	1,991,480	2,392,783	5.7%	20.2%
Current Real & Personal Property Taxes	1,630,758	1,952,284	2,138,389	2,001,184	1,944,990	1,821,513	2,229,294	5.3%	22.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	86,585	99,921	105,216	112,891	291,820	169,967	163,489	11.2%	-3.8%
Local Options Sales Tax	1,391,125	1,480,439	1,565,294	1,525,344	1,404,528	1,405,436	1,573,640	2.1%	12.0%
Local Hospitality Tax	125,218	462,802	478,568	490,787	502,299	522,531	527,260	27.1%	0.9%
Local Accommodations Tax	251,449	633,683	437,367	441,779	451,045	493,739	490,890	11.8%	-0.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,348,677	4,595,648	4,728,117	4,666,060	5,114,761	4,661,479	5,559,580	4.2%	19.3%
Licenses & Permits	2,508,775	2,597,353	2,659,586	2,784,793	3,334,890	2,953,252	3,609,525	6.3%	22.2%
Service Revenue & Charges	1,364,354	1,331,031	1,614,800	1,576,532	1,438,822	1,558,827	1,487,607	1.5%	-4.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	475,548	667,264	453,731	304,735	341,049	149,400	462,448	-0.5%	209.5%
Revenues from State Sources	5,726,324	2,679,673	450,525	546,467	636,211	558,533	460,483	-34.3%	-17.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	79,608	79,509	82,729	83,642	85,029	86,121	85,520	1.2%	-0.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	415,736	346,152	367,796	365,662	326,182	318,804	275,708	-6.6%	-13.5%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	5,230,980	2,254,012	0	97,163	225,000	153,608	99,255	-48.4%	-35.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	0	35,625	0	999,818	1,623,552	798,354	n/a	-50.8%
Revenues from Other Local Sources	1,692,203	200,000	200,000	200,000	230,000	260,002	249,600	-27.3%	-4.0%
Total Expenditures (Cities only)	16,071,273	8,996,663	10,655,233	13,602,635	11,855,648	11,837,329	11,404,414	-5.6%	-3.7%
Administration	2,102,070	2,090,560	2,900,127	2,991,433	2,627,237	2,675,256	2,716,435	4.4%	1.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,275,226	3,471,381	4,015,373	4,164,391	4,164,513	4,439,578	4,517,399	5.5%	1.8%
Transportation	1,214,709	1,322,485	161,848	187,970	201,520	202,315	212,585	-25.2%	5.1%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	662,922	681,232	2,176,486	2,045,288	2,294,333	2,043,864	2,062,305	20.8%	0.9%
Recreation & Culture	283,062	351,081	413,485	679,340	813,187	1,267,352	941,428	22.2%	-25.7%
Debt Service/Interest on Debt	287,302	190,668	206,064	491,671	600,104	506,115	673,005	15.2%	33.0%
Purchase of Land & Facility Construction	196,856	755,002	578,512	2,348,918	1,006,698	536,363	202,873	0.5%	-62.2%
All Other	8,049,126	134,254	203,338	693,624	148,056	166,486	78,384	-53.8%	-52.9%

* Cities Included: Cottageville, Edisto Beach, Lodge, Smoaks, Walterboro, Williams.

/1 In FYs 07 & 08 Lodge was excluded.

/2 In FY 12 Williams was excluded.

Colleton County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	13,911,275	17,487,081	19,866,369	21,443,572	20,934,713	22,059,079	21,895,879	7.9%	-0.7%
Owner Occupied	1,028,634	1,702,825	1,480,603	1,550,979	1,160,769	1,104,073	891,063	-2.4%	-19.3%
Agricultural (Private)	409,597	489,902	573,556	596,710	602,478	604,781	595,659	6.4%	-1.5%
Agricultural (Corporate)	184,338	227,567	241,454	251,982	264,654	265,666	260,389	5.9%	-2.0%
Commercial/Rental	7,522,336	9,324,088	10,921,045	12,403,232	12,118,681	13,650,892	12,884,770	9.4%	-5.6%
Personal Property (Vehicles)	1,557,957	1,843,622	2,111,251	1,999,558	2,061,978	1,811,722	1,836,894	2.8%	1.4%
Other Personal Property	237,852	277,392	322,093	280,972	251,439	284,786	245,421	0.5%	-13.8%
Manufacturing	623,062	675,512	852,029	818,778	824,213	773,775	1,289,884	12.9%	66.7%
Utility	1,036,415	1,352,230	1,502,685	1,568,956	1,667,866	1,806,199	2,017,110	11.7%	11.7%
Business Personal	348,952	438,146	537,667	642,607	663,952	654,743	643,625	10.7%	-1.7%
Motor Carrier	146,139	200,450	203,766	188,523	112,535	153,819	138,609	-0.9%	-9.9%
Fee-in-Lieu and Joint Industrial Park	815,994	955,348	1,120,220	1,141,275	1,206,149	948,623	1,092,456	5.0%	15.2%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	14,727,170	15,363,447	15,323,354	17,327,435	16,941,692	18,150,670	18,025,599	3.4%	-0.7%
Owner Occupied	2,876,292	2,981,591	3,033,383	3,376,033	3,268,057	3,350,991	3,294,466	2.3%	-1.7%
Agricultural (Private)	376,793	384,301	383,393	418,495	416,612	427,133	417,748	1.7%	-2.2%
Agricultural (Corporate)	169,574	178,513	161,400	176,724	183,008	187,629	182,617	1.2%	-2.7%
Commercial/Rental	6,919,877	7,314,220	7,300,176	8,698,839	8,380,039	9,641,076	9,036,369	4.5%	-6.3%
Personal Property (Vehicles)	1,433,181	1,446,217	1,411,266	1,402,363	1,425,853	1,279,546	1,288,253	-1.8%	0.7%
Other Personal Property	218,802	217,598	215,303	197,056	173,869	201,133	172,119	-3.9%	-14.4%
Manufacturing	573,162	529,901	569,539	574,239	569,941	546,486	904,623	7.9%	65.5%
Utility	953,409	1,060,748	1,004,470	1,100,367	1,153,325	1,275,646	1,414,643	6.8%	10.9%
Business Personal	321,004	343,701	359,404	450,684	459,121	462,419	451,388	5.8%	-2.4%
Motor Carrier	134,435	157,241	136,208	132,218	77,818	108,636	97,209	-5.3%	-10.5%
Fee-in-Lieu and Joint Industrial Park	750,641	749,416	748,811	800,418	834,049	669,975	766,163	0.3%	14.4%

Darlington County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	159,546,031	167,715,932	168,764,567	172,150,396	170,462,617	165,506,431	162,588,170	0.3%	-1.8%
Revenues from Local Sources	84,105,003	89,006,458	86,382,748	89,529,984	91,370,415	90,653,417	88,154,693	0.8%	-2.8%
Current Property Taxes	43,610,529	46,792,627	44,104,061	46,837,356	48,354,880	47,222,647	48,585,978	1.8%	2.9%
Current Real & Personal Property Taxes	41,695,753	44,820,172	42,206,178	44,495,853	46,137,600	45,253,689	45,820,915	1.6%	1.3%
Fee In Lieu of Property Tax (only Counties and Cities)	1,151,176	986,343	1,104,193	1,037,367	1,141,573	958,181	1,461,377	4.1%	52.5%
All Other	763,599	986,112	793,691	1,304,137	1,075,708	1,010,777	1,303,686	9.3%	29.0%
Local Options Sales Tax	4,658,644	5,357,719	5,008,822	5,163,262	4,980,153	4,593,489	4,958,750	1.0%	8.0%
Local Hospitality Tax	539,592	572,085	609,130	695,920	837,531	918,908	951,372	9.9%	3.5%
Local Accommodations Tax	69,920	129,037	93,729	151,808	145,261	162,878	106,490	7.3%	-34.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	35,226,318	36,154,990	36,567,005	36,681,638	37,052,590	37,755,495	33,552,103	-0.8%	-11.1%
Licenses & Permits	4,324,049	4,331,871	4,575,883	3,873,266	4,212,305	4,039,863	4,111,582	-0.8%	1.8%
Service Revenue & Charges	16,253,556	18,220,119	16,506,989	17,465,715	14,500,555	14,415,705	15,913,712	-0.4%	10.4%
Bonds & Leases	3,400,000	3,000,000	4,000,000	5,000,000	5,000,000	5,000,000	5,000,000	6.6%	0.0%
Miscellaneous	11,248,713	10,603,000	11,484,133	10,342,657	13,339,730	14,299,927	8,526,809	-4.5%	-40.4%
Revenues from State Sources	59,371,787	63,261,965	67,784,183	65,234,533	55,244,207	53,293,588	57,675,495	-0.5%	8.2%
Reimbursements for Property Tax Relief (Tier 1)	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,309,866	2,514,758	2,602,770	2,686,088	2,701,262	2,704,415	2,722,266	2.8%	0.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	3,217,777	3,577,973	4,119,313	4,249,920	4,536,768	n/a	6.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,143,436	5,182,795	5,613,266	4,971,440	4,301,536	3,595,596	3,448,349	-6.4%	-4.1%
Manufacturer's Depreciation Reimbursement	478,741	470,659	487,782	504,299	267,819	352,770	351,697	-5.0%	-0.3%
State Grants	13,074,341	15,370,623	13,339,434	13,295,008	13,994,732	13,939,238	14,581,616	1.8%	4.6%
Education Finance Act (EFA)	25,249,901	25,796,778	27,187,002	24,181,683	20,368,956	17,121,351	19,832,024	-3.9%	15.8%
Education Improvement Act (EIA)	8,754,036	10,094,802	10,789,332	10,237,277	5,664,549	6,865,505	7,717,532	-2.1%	12.4%
Education Lottery	613,208	83,294	798,563	2,032,509	77,783	716,536	736,986	3.1%	2.9%
Revenues from Federal Sources	15,515,612	15,361,759	14,507,840	16,353,157	22,608,210	20,247,999	16,573,144	1.1%	-18.1%
Revenues from Other Local Sources	553,630	85,750	89,796	1,032,722	1,239,785	1,311,427	184,838	-16.7%	-85.9%
Total Expenditures (School Dist., Counties, & Cities)	181,589,663	165,096,028	173,429,247	168,911,447	166,241,793	158,770,632	156,636,463	-2.4%	-1.3%
Administration	45,346,472	47,152,120	50,949,167	53,787,034	49,105,156	48,143,877	51,908,739	2.3%	7.8%
Instruction	52,244,466	54,993,398	57,498,192	56,950,638	53,477,535	49,356,301	48,428,442	-1.3%	-1.9%
Public Safety	15,968,865	17,078,162	17,706,714	17,463,213	20,031,473	20,834,522	19,254,924	3.2%	-7.6%
Transportation	4,172,259	4,000,640	4,870,537	4,473,399	3,329,554	3,665,719	3,287,257	-3.9%	-10.3%
Health & Human Services	2,599,518	2,834,506	6,098,354	3,181,171	3,027,306	2,874,972	2,821,198	1.4%	-1.9%
Environment & Housing	4,761,029	4,545,577	5,634,694	5,041,268	5,019,504	4,930,771	5,321,003	1.9%	7.9%
Recreation & Culture	2,868,514	3,211,249	3,393,069	3,352,904	3,749,537	3,676,339	3,235,920	2.0%	-12.0%
Debt Service/Interest on Debt /4	8,817,332	9,299,007	11,280,499	12,256,099	10,902,064	10,947,309	11,040,942	3.8%	0.9%
Land Purchase & Facility Construction	37,085,598	13,560,520	12,898,317	4,372,677	10,890,327	8,402,017	6,035,490	-26.1%	-28.2%
All Other	7,725,610	8,420,849	3,099,704	8,033,044	6,709,337	5,938,805	5,302,548	-6.1%	-10.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Darlington County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	43,610,529	46,792,627	44,104,061	46,837,356	48,354,880	47,222,647	48,585,978	1.8%	2.9%
School District Total	31,250,230	34,258,115	31,178,033	33,453,092	33,948,422	32,731,591	34,049,625	1.4%	4.0%
County Total	9,333,783	9,670,013	9,884,043	10,165,359	10,543,332	10,564,440	10,242,192	1.6%	-3.1%
Cities Total	3,026,516	2,864,499	3,041,985	3,218,905	3,863,126	3,926,616	4,294,161	6.0%	9.4%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	214,789,294	217,916,655	211,732,342	215,561,448	212,610,917	212,781,770	220,535,454	0.4%	3.6%
Owner Occupied (4% assessment ratio)	49,439,344	50,604,954	52,850,134	54,379,728	55,485,010	56,061,550	56,626,760	2.3%	1.0%
Agricultural (Private) (4%)	2,270,020	2,298,700	2,327,480	2,448,248	2,600,670	2,582,880	2,571,310	2.1%	-0.4%
Agricultural (Corporate) (6%)	101,090	125,680	125,650	124,530	83,860	83,860	83,860	-3.1%	0.0%
Commercial/Rental (6%)	28,281,400	29,825,110	30,980,835	35,241,507	35,059,438	34,196,815	35,047,200	3.6%	2.5%
Personal Property (Vehicles) /6	26,271,793	25,348,884	24,115,077	22,456,364	20,297,711	19,121,969	20,145,065	-4.3%	5.4%
Other Personal Property County (10.5%)	3,499,320	3,431,920	3,910,055	3,402,383	3,474,260	2,700,690	2,633,348	-4.6%	-2.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	26,457,580	23,873,787	24,053,938	22,399,627	20,409,148	18,699,501	18,652,848	-5.7%	-0.2%
Utility (10.5%)	53,902,030	57,741,730	48,598,510	50,863,810	54,617,410	55,838,200	62,346,510	2.5%	11.7%
Business Personal (10.5%)	7,498,520	8,089,120	9,191,310	8,394,360	8,330,130	7,681,060	7,663,370	0.4%	-0.2%
Motor Carrier (9.5%)\\	1,632,585	1,224,154	1,343,495	1,684,005	1,145,690	1,364,967	889,188	-9.6%	-34.9%
Fee-in-Lieu and Joint Industrial Park /7	15,435,612	15,352,616	14,235,858	14,166,886	11,107,590	14,450,278	13,875,995	-1.8%	-4.0%
Total Average Millage Rates /2	253.0	264.1	273.9	278.5	277.8	276.3	281.6	1.8%	1.9%
School Districts /3	162.9	174.4	180.2	189.2	196.7	191.4	192.0	2.8%	0.3%
Counties /4	42.0	42.7	44.6	45.8	47.8	48.7	45.6	1.4%	-6.4%
Cities & Special Purpose Districts /5	48.0	46.9	49.1	43.5	33.4	36.2	44.1	-1.4%	21.8%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	43,610,529	46,792,627	44,104,061	46,837,356	48,354,880	47,222,647	48,585,978	1.8%	2.9%
Owner Occupied	5,109,436	5,828,601	3,552,769	4,067,464	4,510,557	4,306,502	3,919,201	-4.3%	-9.0%
Agricultural (Private)	512,761	549,254	577,864	633,891	706,795	691,502	677,783	4.8%	-2.0%
Agricultural (Corporate)	22,835	30,030	31,196	32,243	22,791	22,451	22,105	-0.5%	-1.5%
Commercial/Rental	6,388,317	7,126,452	7,691,888	9,124,590	9,528,247	9,155,352	9,238,243	6.3%	0.9%
Personal Property (Vehicles)	5,934,379	6,056,896	5,987,265	5,814,312	5,516,392	5,119,434	5,310,125	-1.8%	3.7%
Other Personal Property County	790,441	820,028	970,784	880,931	944,214	723,043	694,136	-2.1%	-4.0%
Manufacturing	7,127,521	6,690,778	7,076,278	6,836,989	6,688,250	5,964,510	6,378,161	-1.8%	6.9%
Utility	12,175,609	13,796,887	12,065,985	13,169,454	14,843,597	14,949,298	16,434,186	5.1%	9.9%
Business Personal	1,693,796	1,932,825	2,282,008	2,173,434	2,263,914	2,056,414	2,020,021	3.0%	-1.8%
Motor Carrier	368,775	292,501	333,561	436,016	311,369	365,436	234,385	-7.3%	-35.9%
Fee-in-Lieu and Joint Industrial Park	3,486,659	3,668,375	3,534,463	3,668,033	3,018,755	3,868,705	3,657,633	0.8%	-5.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Darlington County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	112,622,731	118,170,632	122,726,199	123,142,460	118,604,532	115,672,477	115,919,808	0.5%	0.2%
Revenues from Local Sources	47,882,342	51,200,634	48,644,137	49,278,872	49,057,696	48,591,699	49,568,480	0.6%	2.0%
Current Property Taxes	31,250,230	34,258,115	31,178,033	33,453,092	33,948,422	32,731,591	34,049,625	1.4%	4.0%
Current Real & Personal Property Taxes	31,079,957	34,063,638	30,955,753	33,225,871	33,751,186	32,563,711	33,896,565	1.5%	4.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	170,273	194,477	222,280	227,221	197,236	167,880	153,060	-1.8%	-8.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	16,632,112	16,942,519	17,466,104	15,825,780	15,109,274	15,860,108	15,518,855	-1.1%	-2.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,060,677	5,283,405	4,581,861	3,363,170	2,951,035	2,862,103	3,291,947	-6.9%	15.0%
Bonds & Leases	3,400,000	3,000,000	4,000,000	5,000,000	5,000,000	5,000,000	5,000,000	6.6%	0.0%
Miscellaneous	8,171,435	8,659,114	8,884,243	7,462,610	7,158,239	7,998,005	7,226,908	-2.0%	-9.6%
Revenues from State Sources	51,022,648	52,900,764	59,882,295	58,487,316	47,989,620	47,095,342	51,507,651	0.2%	9.4%
Reimbursements for Property Tax Relief (Tier 1)	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,468,386	1,637,395	1,708,447	1,748,748	1,732,049	1,725,291	1,706,313	2.5%	-1.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	3,217,777	3,577,973	4,119,313	4,249,920	4,536,768	n/a	6.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	330,263	330,263	330,263	330,263	330,263	330,263	330,263	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	10,858,597	11,209,975	12,102,654	12,630,606	11,948,450	12,338,219	12,899,508	2.9%	4.5%
Education Finance Act (EFA)	25,249,901	25,796,778	27,187,002	24,181,683	20,368,956	17,121,351	19,832,024	-3.9%	15.8%
Education Improvement Act (EIA)	8,754,036	10,094,802	10,789,332	10,237,277	5,664,549	6,865,505	7,717,532	-2.1%	12.4%
Education Lottery	613,208	83,294	798,563	2,032,509	77,783	716,536	736,986	3.1%	2.9%
Revenues from Federal Sources	13,717,741	14,069,234	14,199,767	15,376,272	21,557,216	19,985,436	14,843,677	1.3%	-25.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	139,047,774	121,438,646	123,812,826	118,737,081	117,581,993	109,683,166	106,047,292	-4.4%	-3.3%
Administration	39,227,452	42,001,084	44,122,037	46,385,356	42,579,549	41,983,962	40,607,451	0.6%	-3.3%
Instruction	52,244,466	54,993,398	57,498,192	56,950,638	53,477,535	49,356,301	48,428,442	-1.3%	-1.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	6,863	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	124,006	99,782	159,278	2,668	510	465	426	-61.2%	-8.4%
Debt Service/Interest on Debt	7,135,442	8,477,349	9,875,007	10,023,624	8,554,733	8,533,669	8,589,929	3.1%	0.7%
Purchase of Land & Facility Construction	36,809,392	13,330,334	9,306,089	2,299,816	10,012,643	6,604,155	5,146,892	-28.0%	-22.1%
All Other	3,507,016	2,536,699	2,852,223	3,074,979	2,957,023	3,197,751	3,274,152	-1.1%	2.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Darlington County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	31,030,617	32,442,542	29,577,028	31,740,640	33,180,594	32,367,339	27,885,733	-1.8%	-13.8%
Revenues from Local Sources	23,680,785	23,746,978	22,888,838	25,345,606	26,105,520	26,225,619	22,354,685	-1.0%	-14.8%
Current Property Taxes	9,333,783	9,670,013	9,884,043	10,165,359	10,543,332	10,564,440	10,242,192	1.6%	-3.1%
Current Real & Personal Property Taxes	7,936,469	8,003,819	8,337,888	8,317,795	8,767,173	8,912,999	8,423,603	1.0%	-5.5%
Fee In Lieu of Property Tax	877,605	956,437	1,046,497	932,167	1,051,954	883,942	895,828	0.3%	1.3%
All Other	519,708	709,757	499,659	915,398	724,206	767,499	922,761	10.0%	20.2%
Local Options Sales Tax (1%)	3,011,938	3,619,656	3,241,513	3,342,025	3,134,174	3,017,722	3,255,370	1.3%	7.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	50,000	0	0	65,697	59,683	70,256	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	11,285,064	10,457,309	9,763,281	11,772,525	12,368,331	12,573,201	8,857,123	-4.0%	-29.6%
Licenses & Permits	867,761	721,267	769,700	206,545	634,087	266,771	411,438	-11.7%	54.2%
Service Revenue & Charges	8,088,517	8,676,188	7,729,165	9,807,341	7,314,229	7,289,048	8,266,877	0.4%	13.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,328,786	1,059,854	1,264,416	1,758,639	4,420,015	5,017,382	178,808	-34.8%	-96.4%
Revenues from State Sources	5,837,491	8,070,789	6,424,548	5,521,155	5,575,343	4,851,423	5,240,125	-1.8%	8.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	568,379	596,331	615,278	644,753	664,473	676,671	706,189	3.7%	4.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,452,827	3,771,358	4,463,906	3,928,233	3,284,625	2,684,886	2,636,047	-4.4%	-1.8%
Manufacturer's Depreciation Reimbursement	414,519	408,280	420,113	429,101	188,927	277,936	283,752	-6.1%	2.1%
State Grants	1,401,765	3,294,821	925,251	519,069	1,437,318	1,211,930	1,614,137	2.4%	33.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,512,342	611,265	239,987	17,835	372,259	41,813	288,884	-24.1%	590.9%
Revenues from Other Local Sources	0	13,510	23,655	856,044	1,127,472	1,248,484	2,039	n/a	-99.8%
Total Expenditures (County only)	27,173,529	27,813,137	29,336,767	30,596,493	30,238,475	31,205,608	29,908,340	1.6%	-4.2%
Administration	2,104,977	1,729,654	2,728,258	2,228,345	2,315,374	2,459,506	5,138,642	16.0%	108.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	9,648,467	10,664,598	11,101,468	10,985,377	13,474,303	13,854,211	12,087,716	3.8%	-12.8%
Transportation	3,315,666	2,984,290	3,724,651	3,364,136	2,241,395	2,439,928	2,326,958	-5.7%	-4.6%
Health & Human Services	2,599,518	2,834,506	6,098,354	3,181,171	3,027,306	2,868,109	2,821,198	1.4%	-1.6%
Environment & Housing	2,778,032	2,808,801	3,465,037	3,013,647	2,624,786	2,530,006	2,575,304	-1.3%	1.8%
Recreation & Culture	1,683,092	1,929,310	1,971,518	2,017,827	1,988,224	2,105,254	1,852,734	1.6%	-12.0%
Debt Service/Interest on Debt	825,183	0	0	847,925	966,117	967,595	969,755	2.7%	0.2%
Land Purchase & Facility Construction	0	0	0	0	0	1,534,442	888,598	n/a	-42.1%
All Other	4,218,594	4,861,978	247,481	4,958,065	3,600,970	2,446,557	1,247,435	-18.4%	-49.0%

Darlington County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	15,892,683	17,102,758	16,461,340	17,267,296	18,677,491	17,466,615	18,782,629	2.8%	7.5%
Revenues from Local Sources	12,541,876	14,058,846	14,849,773	14,905,506	16,207,199	15,836,099	16,231,528	4.4%	2.5%
Current Property Taxes	3,026,516	2,864,499	3,041,985	3,218,905	3,863,126	3,926,616	4,294,161	6.0%	9.4%
Current Real & Personal Property Taxes	2,679,327	2,752,715	2,912,537	2,952,187	3,619,241	3,776,979	3,500,747	4.6%	-7.3%
Fee In Lieu of Property Tax	273,571	29,906	57,696	105,200	89,619	74,239	565,549	12.9%	661.8%
All Other	73,618	81,878	71,752	161,518	154,266	75,398	227,865	20.7%	202.2%
Local Options Sales Tax	1,646,706	1,738,063	1,767,309	1,821,237	1,845,979	1,575,767	1,703,380	0.6%	8.1%
Local Hospitality Tax	539,592	572,085	609,130	695,920	837,531	918,908	951,372	9.9%	3.5%
Local Accommodations Tax	19,920	129,037	93,729	86,111	85,578	92,622	106,490	32.2%	15.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,309,142	8,755,162	9,337,620	9,083,333	9,574,985	9,322,186	9,176,125	3.9%	-1.6%
Licenses & Permits	3,456,288	3,610,604	3,806,183	3,666,721	3,578,218	3,773,092	3,700,144	1.1%	-1.9%
Service Revenue & Charges	3,104,362	4,260,526	4,195,963	4,295,204	4,235,291	4,264,554	4,354,888	5.8%	2.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	748,492	884,032	1,335,474	1,121,408	1,761,476	1,284,540	1,121,093	7.0%	-12.7%
Revenues from State Sources	2,511,648	2,290,412	1,477,340	1,226,062	1,679,244	1,346,823	927,719	-15.3%	-31.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	273,101	281,032	279,045	292,587	304,740	302,453	309,764	2.1%	2.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,360,346	1,081,174	819,097	712,944	686,648	580,447	482,039	-15.9%	-17.0%
Manufacturer's Depreciation Reimbursement	64,222	62,379	67,669	75,198	78,892	74,834	67,945	0.9%	-9.2%
State Grants	813,979	865,827	311,529	145,333	608,964	389,089	67,971	-33.9%	-82.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	285,529	681,260	68,086	959,050	678,735	220,750	1,440,583	31.0%	552.6%
Revenues from Other Local Sources	553,630	72,240	66,141	176,678	112,313	62,943	182,799	-16.9%	190.4%
Total Expenditures (Cities only)	15,368,360	15,844,245	20,279,654	19,577,873	18,421,325	17,881,858	20,680,831	5.1%	15.7%
Administration	4,014,043	3,421,382	4,098,872	5,173,333	4,210,233	3,700,409	6,162,646	7.4%	66.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,320,398	6,413,564	6,605,246	6,477,836	6,557,170	6,980,311	7,167,208	2.1%	2.7%
Transportation	856,593	1,016,350	1,145,886	1,109,263	1,088,159	1,225,791	960,299	1.9%	-21.7%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,982,997	1,736,776	2,169,657	2,027,621	2,394,718	2,400,765	2,745,699	5.6%	14.4%
Recreation & Culture	1,061,416	1,182,157	1,262,273	1,332,409	1,760,803	1,570,620	1,382,760	4.5%	-12.0%
Debt Service/Interest on Debt	856,707	821,658	1,405,492	1,384,550	1,381,214	1,446,045	1,481,258	9.6%	2.4%
Purchase of Land & Facility Construction	276,206	230,186	3,592,228	2,072,861	877,684	263,420	0	-100.0%	n/a
All Other	0	1,022,172	0	0	151,344	294,497	780,961	n/a	165.2%

* Cities Included: Darlington, Hartsville, Lamar & Society Hill.

Darlington County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	31,250,230	34,258,115	31,178,033	33,453,092	33,948,422	32,731,591	34,049,625	1.4%	4.0%
Owner Occupied	4,307,555	5,077,643	2,555,039	2,961,177	3,045,137	2,732,883	2,585,218	-8.2%	-5.4%
Agricultural (Private)	369,885	400,911	419,301	463,153	511,496	494,404	493,596	4.9%	-0.2%
Agricultural (Corporate)	16,472	21,920	22,636	23,558	16,493	16,052	16,098	-0.4%	0.3%
Commercial/Rental	4,608,266	5,201,733	5,581,268	6,666,891	6,895,437	6,545,807	6,727,766	6.5%	2.8%
Personal Property (Vehicles)	4,280,814	4,421,044	4,344,386	4,248,233	3,992,123	3,660,245	3,867,107	-1.7%	5.7%
Other Personal Property	570,191	598,554	704,405	643,653	683,312	516,954	505,505	-2.0%	-2.2%
Manufacturing	4,311,087	4,163,776	4,333,372	4,237,500	4,014,040	3,579,378	3,580,657	-3.0%	0.0%
Utility	8,782,977	10,070,610	8,755,133	9,622,276	10,742,069	10,688,307	11,968,224	5.3%	12.0%
Business Personal	1,221,834	1,410,806	1,655,836	1,588,022	1,638,357	1,470,275	1,471,084	3.1%	0.1%
Motor Carrier	266,019	213,502	242,034	318,575	225,333	261,276	170,691	-7.1%	-34.7%
Fee-in-Lieu and Joint Industrial Park	2,515,130	2,677,617	2,564,622	2,680,053	2,184,624	2,766,010	2,663,678	1.0%	-3.7%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	9,024,557	9,309,907	9,452,825	9,877,945	10,155,851	10,357,169	10,052,553	1.8%	-2.9%
Owner Occupied	2,077,237	2,161,961	2,359,503	2,491,911	2,650,370	2,728,800	2,581,188	3.7%	-5.4%
Agricultural (Private)	95,377	98,206	103,911	112,189	124,227	125,722	117,207	3.5%	-6.8%
Agricultural (Corporate)	4,247	5,369	5,610	5,706	4,006	4,082	3,823	-1.7%	-6.4%
Commercial/Rental	1,188,267	1,274,198	1,383,144	1,614,916	1,674,695	1,664,533	1,597,538	5.1%	-4.0%
Personal Property (Vehicles)	1,103,832	1,082,963	1,076,622	1,029,046	969,567	930,763	918,262	-3.0%	-1.3%
Other Personal Property	147,027	146,620	174,565	155,912	165,956	131,456	120,035	-3.3%	-8.7%
Manufacturing	1,111,638	1,019,944	1,073,892	1,026,446	974,890	910,200	850,243	-4.4%	-6.6%
Utility	2,264,740	2,466,861	2,169,688	2,330,797	2,608,927	2,717,929	2,841,909	3.9%	4.6%
Business Personal	315,057	345,586	410,348	384,665	397,908	373,876	349,315	1.7%	-6.6%
Motor Carrier	68,594	52,299	59,981	77,168	54,727	66,440	40,531	-8.4%	-39.0%
Fee-in-Lieu and Joint Industrial Park	648,541	655,899	635,562	649,187	530,580	703,368	632,502	-0.4%	-10.1%

Dillon County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	75,096,641	78,469,296	80,720,225	77,373,828	80,815,091	73,854,660	74,757,772	-0.1%	1.2%
Revenues from Local Sources	32,024,589	30,996,647	31,438,347	31,581,512	32,811,686	29,490,695	32,485,943	0.2%	10.2%
Current Property Taxes	13,596,363	14,666,458	14,273,220	14,761,081	15,130,493	13,813,262	16,242,060	3.0%	17.6%
Current Real & Personal Property Taxes	12,540,521	13,770,625	13,075,575	13,487,788	13,840,700	12,684,647	14,667,036	2.6%	15.6%
Fee In Lieu of Property Tax (only Counties and Cities)	190,678	59,297	241,850	210,339	211,851	161,996	274,415	6.3%	69.4%
All Other	865,164	836,537	955,795	1,062,955	1,077,943	966,618	1,300,609	7.0%	34.6%
Local Options Sales Tax	2,061,478	2,302,913	2,427,798	2,576,978	2,440,758	2,647,760	2,290,054	1.8%	-13.5%
Local Hospitality Tax	371,204	412,833	408,069	501,724	602,540	602,860	653,433	9.9%	8.4%
Local Accommodations Tax	101,913	125,475	187,443	100,025	146,151	146,020	87,999	-2.4%	-39.7%
Capital Projects/Transportation Tax	4,091,016	2,437,943	2,548,353	0	40,785	50,043	0	-100.0%	n/a
Licenses, fees, Charges, Bonds, etc.	11,802,615	11,051,024	11,593,464	13,641,704	14,450,959	12,230,751	13,212,397	1.9%	8.0%
Licenses & Permits	1,536,736	1,544,716	1,487,136	1,994,926	1,745,371	1,887,280	1,857,712	3.2%	-1.6%
Service Revenue & Charges	9,406,521	8,744,969	8,807,247	9,768,194	9,201,058	9,416,263	9,702,204	0.5%	3.0%
Bonds & Leases	0	0	0	0	2,500,000	90,182	0	n/a	n/a
Miscellaneous	859,358	761,339	1,299,081	1,878,584	1,004,530	837,026	1,652,481	11.5%	97.4%
Revenues from State Sources	33,063,602	33,033,979	38,163,428	35,228,196	30,626,946	28,730,641	30,474,405	-1.3%	6.1%
Reimbursements for Property Tax Relief (Tier 1)	845,051	845,051	1,098,137	1,098,137	1,098,137	1,098,137	1,098,137	4.5%	0.0%
Homestead Exemption (Tier 2) /1	827,954	945,537	975,839	1,064,322	1,021,836	1,042,953	1,057,332	4.2%	1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,258,703	1,469,148	1,757,713	1,830,067	1,987,468	n/a	8.6%
\$2.5 Million Minimum Disbursement /3	0	0	1,241,297	1,030,852	742,287	669,933	512,532	n/a	-23.5%
State-Shared Taxes (Aid to Subdivisions)	2,078,359	2,291,279	2,518,437	2,346,627	2,048,023	1,766,412	1,540,143	-4.9%	-12.8%
Manufacturer's Depreciation Reimbursement	208,208	243,464	245,400	199,585	156,367	165,141	168,050	-3.5%	1.8%
State Grants	8,146,794	7,480,291	8,785,031	8,667,350	7,607,471	7,247,487	7,621,054	-1.1%	5.2%
Education Finance Act (EFA)	14,555,885	14,710,153	15,569,667	14,293,869	11,604,944	10,167,551	11,507,802	-3.8%	13.2%
Education Improvement Act (EIA)	5,772,989	5,938,728	5,807,189	4,580,538	3,923,230	4,212,867	4,597,927	-3.7%	9.1%
Education Lottery	628,363	579,475	663,727	477,768	666,938	530,093	383,960	-7.9%	-27.6%
Revenues from Federal Sources	9,794,380	8,992,385	9,783,725	10,092,765	15,788,926	13,938,866	10,638,380	1.4%	-23.7%
Revenues from Other Local Sources	214,070	5,446,286	1,334,725	471,355	1,587,533	1,694,458	1,159,045	32.5%	-31.6%
Total Expenditures (School Dist., Counties, & Cities)	69,451,555	72,024,997	77,410,206	86,263,352	82,728,489	74,336,944	83,884,813	3.2%	12.8%
Administration	27,335,035	28,331,230	27,720,103	30,593,767	29,862,347	27,393,733	29,761,628	1.4%	8.6%
Instruction	23,730,030	25,089,105	26,371,609	26,979,960	25,981,828	24,131,026	23,286,743	-0.3%	-3.5%
Public Safety	7,764,131	8,218,291	9,927,168	13,855,613	14,222,906	9,091,905	13,444,393	9.6%	47.9%
Transportation	1,856,363	1,357,197	1,828,402	3,250,022	4,079,497	1,829,626	2,125,083	2.3%	16.1%
Health & Human Services	1,212,710	1,647,705	586,542	1,719,297	2,414,204	1,585,836	2,455,701	12.5%	54.9%
Environment & Housing	1,334,966	2,165,099	3,972,642	4,750,843	2,575,413	6,245,925	5,309,216	25.9%	-15.0%
Recreation & Culture	900,841	1,186,004	4,377,058	2,402,444	1,408,230	1,480,468	1,641,051	10.5%	10.8%
Debt Service/Interest on Debt /4	3,288,397	2,755,342	615,938	974,931	311,865	408,310	1,388,495	-13.4%	240.1%
Land Purchase & Facility Construction	1,139,973	961,691	1,697,381	1,359,356	1,271,684	1,766,660	2,081,351	10.6%	17.8%
All Other	889,109	313,333	313,363	377,119	600,515	403,455	2,391,152	17.9%	492.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Dillon County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
School District Total	13,596,363	14,666,458	14,273,220	14,761,081	15,130,493	13,813,262	16,242,060	3.0%	17.6%
County Total	6,822,692	7,676,922	7,024,669	7,015,310	7,130,269	6,944,303	7,231,812	1.0%	4.1%
Cities Total	4,917,142	5,459,995	6,208,579	6,485,807	6,849,301	5,643,868	7,399,279	7.0%	31.1%
	1,856,529	1,529,541	1,039,972	1,259,964	1,150,923	1,225,091	1,610,969	-2.3%	31.5%
Assessed Property Values for Tax Years									
Total Assessed Value	2005	2006	2007	2008	2009	2010	2011		
Owner Occupied (4% assessment ratio)	65,249,196	71,031,926	71,995,241	71,050,624	71,329,241	70,013,761	69,799,700	1.1%	-0.3%
Agricultural (Private) (4%)	15,371,210	18,091,740	18,364,480	18,570,320	18,753,050	18,942,830	18,990,550	3.6%	0.3%
Agricultural (Corporate) (6%)	2,331,840	2,398,640	2,435,660	2,484,010	2,472,850	2,470,670	2,462,670	0.9%	-0.3%
Commercial/Rental (6%)	319,090	314,900	318,350	314,060	312,420	311,830	308,610	-0.6%	-1.0%
Personal Property (Vehicles) /6	15,322,430	17,649,690	17,747,640	18,318,140	19,022,690	19,396,180	19,688,430	4.3%	1.5%
Other Personal Property County (10.5%)	10,086,985	9,700,415	9,459,371	9,013,664	8,011,644	7,558,697	8,086,513	-3.6%	7.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	620,140	650,860	644,330	624,570	641,740	609,010	638,760	0.5%	4.9%
Utility (10.5%)	9,134,990	9,267,060	9,560,410	8,879,490	8,994,320	7,766,760	7,211,510	-3.9%	-7.1%
Business Personal (10.5%)	6,251,910	6,481,520	6,647,350	6,578,350	7,263,359	7,288,910	7,057,891	2.0%	-3.2%
Motor Carrier (9.5%)	3,256,810	3,222,290	3,866,660	3,696,730	3,453,510	3,299,600	3,278,690	0.1%	-0.6%
Fee-in-Lieu and Joint Industrial Park /7	788,253	879,150	980,452	965,648	851,640	721,644	637,222	-3.5%	-11.7%
	1,765,538	2,375,661	1,970,538	1,605,642	1,552,018	1,647,630	1,438,854	-3.4%	-12.7%
Total Average Millage Rates /2									
School Districts /3	334.0	344.7	356.0	363.5	364.3	368.0	373.9	1.9%	1.6%
Counties /4	117.5	120.0	130.3	134.9	140.0	141.0	147.8	3.9%	4.8%
Cities & Special Purpose Districts /5	77.6	81.7	89.3	95.2	100.0	85.4	109.6	5.9%	28.3%
	138.9	143.0	136.4	133.5	124.2	141.6	116.5	-2.9%	-17.7%
Estimated Total Property Tax Revenues									
Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Owner Occupied	13,596,363	14,666,458	14,273,220	14,761,081	15,130,493	13,813,262	16,242,060	3.0%	17.6%
Agricultural (Private)	1,879,188	2,385,898	1,096,527	1,120,667	1,064,025	796,742	1,328,591	-5.6%	66.8%
Agricultural (Corporate)	538,874	553,727	587,441	635,675	651,633	621,866	709,541	4.7%	14.1%
Commercial/Rental	73,740	72,695	76,781	80,370	82,327	78,487	88,916	3.2%	13.3%
Personal Property (Vehicles)	3,540,920	4,074,438	4,280,434	4,687,739	5,012,765	4,882,007	5,672,600	8.2%	16.2%
Other Personal Property County	2,331,041	2,239,345	2,281,442	2,306,659	2,111,189	1,902,520	2,329,874	0.0%	22.5%
Manufacturing	143,311	150,251	155,402	159,832	169,108	153,287	184,039	4.3%	20.1%
Utility	2,301,718	2,198,601	2,547,661	2,482,662	2,581,989	2,116,885	2,352,184	0.4%	11.1%
Business Personal	1,444,778	1,496,262	1,603,230	1,683,446	1,914,004	1,834,614	2,033,509	5.9%	10.8%
Motor Carrier	752,629	743,867	932,574	946,019	910,052	830,507	944,651	3.9%	13.7%
Fee-in-Lieu and Joint Industrial Park	182,160	202,952	236,469	247,116	224,420	181,637	183,595	0.1%	1.1%
	408,005	548,422	475,261	410,895	408,980	414,707	414,560	0.3%	0.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Dillon County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	45,625,994	47,657,792	51,694,309	50,218,042	54,072,753	47,387,063	47,069,285	0.5%	-0.7%
Revenues from Local Sources	8,964,577	9,889,096	9,392,719	9,035,836	11,882,158	8,785,852	9,166,864	0.4%	4.3%
Current Property Taxes	6,822,692	7,676,922	7,024,669	7,015,310	7,130,269	6,944,303	7,231,812	1.0%	4.1%
Current Real & Personal Property Taxes	6,725,351	7,584,846	6,892,502	6,910,131	7,032,285	6,842,452	7,154,217	1.0%	4.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	97,341	92,076	132,167	105,179	97,984	101,851	77,595	-3.7%	-23.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,141,885	2,212,174	2,368,050	2,020,526	4,751,889	1,841,549	1,935,052	-1.7%	5.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,559,104	1,722,625	1,767,159	1,546,349	1,766,591	1,300,568	1,265,542	-3.4%	-2.7%
Bonds & Leases	0	0	0	0	2,500,000	90,182	0	n/a	n/a
Miscellaneous	582,781	489,549	600,891	474,177	485,298	450,799	669,510	2.3%	48.5%
Revenues from State Sources	28,070,016	29,434,758	33,644,179	31,762,846	27,751,652	26,100,442	27,725,154	-0.2%	6.2%
Reimbursements for Property Tax Relief (Tier 1)	845,051	845,051	1,098,137	1,098,137	1,098,137	1,098,137	1,098,137	4.5%	0.0%
Homestead Exemption (Tier 2) /1	358,330	407,927	393,958	396,087	396,681	420,454	394,215	1.6%	-6.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,258,703	1,469,148	1,757,713	1,830,067	1,987,468	n/a	8.6%
\$2.5 Million Minimum Disbursement /3	0	0	1,241,297	1,030,852	742,287	669,933	512,532	n/a	-23.5%
State-Shared Taxes (Aid to Subdivisions)	81,183	75,498	74,324	63,645	80,977	81,170	81,581	0.1%	0.5%
Manufacturer's Depreciation Reimbursement	106,172	123,945	125,483	98,371	66,950	80,198	78,953	-4.8%	-1.6%
State Grants 4/	5,722,043	6,753,981	7,411,694	8,254,431	7,413,795	7,009,972	7,082,579	3.6%	1.0%
Education Finance Act (EFA)	14,555,885	14,710,153	15,569,667	14,293,869	11,604,944	10,167,551	11,507,802	-3.8%	13.2%
Education Improvement Act (EIA)	5,772,989	5,938,728	5,807,189	4,580,538	3,923,230	4,212,867	4,597,927	-3.7%	9.1%
Education Lottery	628,363	579,475	663,727	477,768	666,938	530,093	383,960	-7.9%	-27.6%
Revenues from Federal Sources	8,591,401	8,333,938	8,657,411	9,419,360	14,438,943	12,500,769	10,177,267	2.9%	-18.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	46,231,694	48,491,584	52,121,620	53,373,759	52,168,307	47,156,055	48,450,167	0.8%	2.7%
Administration	20,964,864	21,804,696	23,694,692	24,370,615	24,392,242	22,074,705	22,209,042	1.0%	0.6%
Instruction	23,730,030	25,089,105	26,371,609	26,979,960	25,981,828	24,131,026	23,286,743	-0.3%	-3.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	42,730	35,310	59,279	33,013	104,999	23,494	4,648	-30.9%	-80.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	996	2,041	4,478	99	4,668	4,700	0	-100.0%	n/a
Debt Service/Interest on Debt	290,302	285,408	288,755	253,597	126,573	221,557	386,292	4.9%	74.4%
Purchase of Land & Facility Construction	412,166	961,691	1,415,969	1,359,356	957,482	297,118	2,081,351	31.0%	600.5%
All Other	790,606	313,333	286,838	377,119	600,515	403,455	482,091	-7.9%	19.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Dillon County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	21,957,668	23,190,141	22,217,363	19,473,506	19,673,258	18,661,003	20,155,697	-1.4%	8.0%
Revenues from Local Sources	16,610,269	14,885,531	16,294,486	15,830,089	14,877,377	14,426,057	16,447,368	-0.2%	14.0%
Current Property Taxes	4,917,142	5,459,995	6,208,579	6,485,807	6,849,301	5,643,868	7,399,279	7.0%	31.1%
Current Real & Personal Property Taxes	4,109,868	4,769,809	5,251,321	5,454,502	5,768,713	4,698,991	6,068,060	6.7%	29.1%
Fee In Lieu of Property Tax	190,678	54,151	235,964	210,339	211,851	161,996	270,355	6.0%	66.9%
All Other	616,596	636,036	721,294	820,967	868,738	782,880	1,060,864	9.5%	35.5%
Local Options Sales Tax (1%)	1,381,270	1,568,189	1,753,222	1,838,772	1,739,686	1,944,119	1,517,216	1.6%	-22.0%
Local Hospitality Tax	0	0	0	72,715	160,689	169,933	180,489	n/a	6.2%
Local Accommodations Tax	0	0	71,726	0	26,906	57,254	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	4,091,016	2,437,943	2,548,353	0	0	0	0	-100.0%	n/a
Licenses, fees, Charges, Bonds, etc.	6,220,841	5,419,404	5,712,606	7,432,795	6,100,795	6,610,884	7,350,384	2.8%	11.2%
Licenses & Permits	188,734	234,472	203,780	342,921	189,533	179,445	156,595	-3.1%	-12.7%
Service Revenue & Charges	5,826,925	4,978,170	4,941,167	5,804,572	5,444,131	6,087,762	6,344,817	1.4%	4.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	205,182	206,762	567,659	1,285,302	467,131	343,677	848,972	26.7%	147.0%
Revenues from State Sources	4,414,498	2,811,764	3,812,555	2,724,023	2,324,034	2,126,983	2,287,612	-10.4%	7.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	334,088	396,135	459,341	486,308	497,581	495,746	518,293	7.6%	4.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,707,610	1,856,733	2,035,946	1,883,159	1,603,073	1,331,850	1,190,856	-5.8%	-10.6%
Manufacturer's Depreciation Reimbursement	98,992	114,225	119,454	100,743	88,938	84,879	81,036	-3.3%	-4.5%
State Grants	2,273,809	444,670	1,197,813	253,813	134,442	214,508	497,427	-22.4%	131.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	726,331	546,560	811,843	453,039	909,828	419,505	271,673	-15.1%	-35.2%
Revenues from Other Local Sources	206,570	4,946,286	1,298,479	466,355	1,562,019	1,688,458	1,149,045	33.1%	-31.9%
Total Expenditures (County only)	17,570,967	17,675,358	18,922,930	25,313,274	24,411,623	19,317,677	28,424,872	8.3%	47.1%
Administration	5,130,807	5,230,590	3,051,399	4,795,289	4,316,711	4,236,274	5,954,941	2.5%	40.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,527,889	5,863,880	7,732,533	11,352,367	11,995,683	6,829,615	10,977,022	12.1%	60.7%
Transportation	1,402,463	929,029	1,239,671	2,684,330	3,795,618	1,401,303	1,530,727	1.5%	9.2%
Health & Human Services	1,169,980	1,612,395	527,263	1,682,429	2,309,205	1,562,342	2,448,253	13.1%	56.7%
Environment & Housing	113,952	757,078	2,406,326	2,996,702	1,077,971	4,504,705	3,795,135	79.4%	-15.8%
Recreation & Culture	599,801	816,673	3,710,769	1,607,949	738,984	643,125	832,875	5.6%	29.5%
Debt Service/Interest on Debt	2,949,976	2,465,713	254,969	194,208	177,451	140,313	976,858	-16.8%	596.2%
Land Purchase & Facility Construction	676,099	0	0	0	0	0	0	-100.0%	n/a
All Other	0	0	0	0	0	0	1,909,061	n/a	n/a

Dillon County

	FY 06	FY 07	FY 08 /1	FY 09	FY 10 /1	FY 11 /1	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	7,512,979	7,621,363	6,808,553	7,682,280	7,069,080	7,806,594	7,532,790	0.0%	-3.5%
Revenues from Local Sources	6,449,743	6,222,019	5,751,142	6,715,587	6,052,151	6,278,786	6,871,711	1.1%	9.4%
Current Property Taxes	1,856,529	1,529,541	1,039,972	1,259,964	1,150,923	1,225,091	1,610,969	-2.3%	31.5%
Current Real & Personal Property Taxes	1,705,302	1,415,970	931,752	1,123,155	1,039,702	1,143,204	1,444,759	-2.7%	26.4%
Fee In Lieu of Property Tax	0	5,146	5,886	0	0	0	4,060	n/a	n/a
All Other	151,227	108,425	102,334	136,809	111,221	81,887	162,150	1.2%	98.0%
Local Options Sales Tax	680,208	734,724	674,576	738,206	701,072	703,641	772,838	2.2%	9.8%
Local Hospitality Tax	371,204	412,833	408,069	429,009	441,851	432,927	472,944	4.1%	9.2%
Local Accommodations Tax	101,913	125,475	115,717	100,025	119,245	88,766	87,999	-2.4%	-0.9%
Capital Projects/Transportation Tax	0	0	0	0	40,785	50,043	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,439,889	3,419,446	3,512,808	4,188,383	3,598,275	3,778,318	3,926,961	2.2%	3.9%
Licenses & Permits	1,348,002	1,310,244	1,283,356	1,652,005	1,555,838	1,707,835	1,701,117	4.0%	-0.4%
Service Revenue & Charges	2,020,492	2,044,174	2,098,921	2,417,273	1,990,336	2,027,933	2,091,845	0.6%	3.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	71,395	65,028	130,531	119,105	52,101	42,550	133,999	11.1%	214.9%
Revenues from State Sources	579,088	787,457	706,694	741,327	551,260	503,216	461,639	-3.7%	-8.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	135,536	141,475	122,540	181,927	127,574	126,753	144,824	1.1%	14.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	289,566	359,048	408,167	399,823	363,973	353,392	267,706	-1.3%	-24.2%
Manufacturer's Depreciation Reimbursement	3,044	5,294	463	471	479	64	8,061	17.6%	12495.3%
State Grants	150,942	281,640	175,524	159,106	59,234	23,007	41,048	-19.5%	78.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	476,648	111,887	314,471	220,366	440,155	1,018,592	189,440	-14.3%	-81.4%
Revenues from Other Local Sources	7,500	500,000	36,246	5,000	25,514	6,000	10,000	4.9%	66.7%
Total Expenditures (Cities only)	5,648,894	5,858,055	6,365,656	7,576,319	6,148,559	7,863,212	7,009,774	3.7%	-10.9%
Administration	1,239,364	1,295,944	974,012	1,427,863	1,153,394	1,082,754	1,597,645	4.3%	47.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,236,242	2,354,411	2,194,635	2,503,246	2,227,223	2,262,290	2,467,371	1.7%	9.1%
Transportation	453,900	428,168	588,731	565,692	283,879	428,323	594,356	4.6%	38.8%
Health & Human Services	0	0	0	3,855	0	0	2,800	n/a	n/a
Environment & Housing	1,221,014	1,408,021	1,566,316	1,754,141	1,497,442	1,741,220	1,514,081	3.7%	-13.0%
Recreation & Culture	300,044	367,290	661,811	794,396	664,578	832,643	808,176	18.0%	-2.9%
Debt Service/Interest on Debt	48,119	4,221	72,214	527,126	7,841	46,440	25,345	-10.1%	-45.4%
Purchase of Land & Facility Construction	51,708	0	281,412	0	314,202	1,469,542	0	-100.0%	n/a
All Other	98,503	0	26,525	0	0	0	0	-100.0%	n/a

* Cities Included: Dillon, Lake View & Latta.

/1 In FYs 08, 10 & 11 Lake View was excluded

Dillon County
Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	6,822,692	7,676,922	7,024,669	7,015,310	7,130,269	6,944,303	7,231,812	1.0%	4.1%
Owner Occupied	961,293	1,325,485	36,187	-62,707	-230,416	-257,112	-278,524	n/a	8.3%
Agricultural (Private)	274,026	287,774	317,384	335,018	346,200	348,384	364,019	4.8%	4.5%
Agricultural (Corporate)	37,498	37,780	41,483	42,357	43,739	43,971	45,617	3.3%	3.7%
Commercial/Rental	1,800,612	2,117,501	2,312,648	2,470,567	2,663,183	2,735,018	2,910,238	8.3%	6.4%
Personal Property (Vehicles)	1,185,370	1,163,796	1,232,626	1,215,673	1,121,633	1,065,837	1,195,305	0.1%	12.1%
Other Personal Property	72,876	78,086	83,961	84,236	89,844	85,875	94,418	4.4%	9.9%
Manufacturing	1,073,496	1,111,805	1,245,792	1,197,576	1,259,208	1,095,176	1,065,967	-0.1%	-2.7%
Utility	734,692	777,613	866,199	887,222	1,016,873	1,027,795	1,043,260	6.0%	1.5%
Business Personal	382,723	386,591	503,854	498,578	483,493	465,270	484,638	4.0%	4.2%
Motor Carrier	92,631	105,475	127,760	130,237	119,230	101,758	94,191	0.3%	-7.4%
Fee-in-Lieu and Joint Industrial Park	207,477	285,017	256,776	216,553	217,283	232,329	212,684	0.4%	-8.5%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	5,060,552	5,801,980	6,431,956	6,761,776	7,135,032	5,977,617	7,647,216	7.1%	27.9%
Owner Occupied	1,192,150	1,477,757	1,640,658	1,767,308	1,875,859	1,617,296	2,080,594	9.7%	28.6%
Agricultural (Private)	180,851	195,924	217,599	236,399	247,358	210,940	269,809	6.9%	27.9%
Agricultural (Corporate)	24,748	25,721	28,441	29,889	31,251	26,623	33,811	5.3%	27.0%
Commercial/Rental	1,188,366	1,441,650	1,585,550	1,743,309	1,902,831	1,656,002	2,157,053	10.4%	30.3%
Personal Property (Vehicles)	782,319	792,342	845,087	857,816	801,401	645,345	885,954	2.1%	37.3%
Other Personal Property	48,096	53,163	57,564	59,439	64,193	51,996	69,982	6.5%	34.6%
Manufacturing	708,485	756,945	854,114	845,047	899,698	663,108	790,089	1.8%	19.1%
Utility	484,881	529,419	593,865	626,051	726,551	622,311	773,259	8.1%	24.3%
Business Personal	252,589	263,201	345,442	351,812	345,453	281,712	359,211	6.0%	27.5%
Motor Carrier	61,135	71,810	87,592	91,899	85,189	61,612	69,814	2.2%	13.3%
Fee-in-Lieu and Joint Industrial Park	136,930	194,047	176,045	152,806	155,248	140,671	157,640	2.4%	12.1%

Dorchester County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	300,710,078	283,664,888	303,782,133	323,243,254	337,806,432	335,791,525	372,640,569	3.6%	11.0%
Revenues from Local Sources	186,647,649	161,035,995	149,832,164	169,489,150	180,286,512	182,707,332	208,276,903	1.8%	14.0%
Current Property Taxes	85,526,139	95,111,926	92,880,223	99,177,936	111,089,447	115,559,641	116,293,254	5.3%	0.6%
Current Real & Personal Property Taxes	82,681,736	91,976,561	88,808,472	95,112,080	106,266,371	110,742,124	111,523,163	5.1%	0.7%
Fee In Lieu of Property Tax (only Counties and Cities)	636,732	1,008,312	1,291,083	1,160,439	1,362,761	1,448,194	1,441,913	14.6%	-0.4%
All Other	2,207,671	2,127,053	2,780,668	2,905,417	3,460,315	3,369,324	3,328,178	7.1%	-1.2%
Local Options Sales Tax	478,827	512,136	638,908	640,573	568,294	584,591	801,437	9.0%	37.1%
Local Hospitality Tax	595,753	2,129,102	2,384,530	2,386,116	2,396,337	2,506,093	2,619,983	28.0%	4.5%
Local Accommodations Tax	194,756	203,264	185,569	171,159	180,734	205,978	238,138	3.4%	15.6%
Capital Projects/Transportation Tax	1,621,115	9,690,864	9,601,070	9,505,809	9,388,705	9,823,505	10,356,875	36.2%	5.4%
Licenses, fees, Charges, Bonds, etc.	98,231,059	53,388,703	44,141,864	57,607,557	56,662,996	54,027,524	77,967,216	-3.8%	44.3%
Licenses & Permits	12,829,350	11,884,785	11,872,510	10,987,545	11,046,656	12,794,557	11,355,178	-2.0%	-11.2%
Service Revenue & Charges	21,029,820	23,172,293	24,475,943	22,308,861	21,289,602	20,665,431	21,353,676	0.3%	3.3%
Bonds & Leases	57,140,890	7,465,150	0	17,509,878	16,741,057	13,996,149	6,949,333	-29.6%	-50.3%
Miscellaneous	7,230,999	10,866,475	7,793,411	6,801,273	7,585,680	6,571,387	38,309,029	32.0%	483.0%
Revenues from State Sources	98,447,267	105,861,574	136,935,322	135,614,360	123,186,719	123,584,693	138,005,997	5.8%	11.7%
Reimbursements for Property Tax Relief (Tier 1)	6,968,854	6,964,391	7,415,332	7,415,332	7,415,332	7,415,332	7,415,332	1.0%	0.0%
Homestead Exemption (Tier 2) /1	2,916,648	3,108,541	2,710,639	2,806,320	2,317,457	3,136,407	3,706,145	4.1%	18.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	21,985,014	22,785,667	23,913,094	24,205,000	24,859,405	n/a	2.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,185,008	7,337,698	7,543,144	7,777,670	6,565,731	6,318,060	6,439,965	3.7%	1.9%
Manufacturer's Depreciation Reimbursement	379,598	630,877	818,693	830,356	671,438	649,968	683,825	10.3%	5.2%
State Grants	19,906,688	20,841,011	24,276,868	24,548,420	25,208,754	28,515,158	29,356,772	6.7%	3.0%
Education Finance Act (EFA)	48,429,744	52,532,150	56,144,165	53,031,113	43,013,992	39,544,325	48,900,136	0.2%	23.7%
Education Improvement Act (EIA)	13,501,442	13,280,675	14,985,577	14,447,562	12,641,771	12,300,401	15,516,522	2.3%	26.1%
Education Lottery	1,159,286	1,166,231	1,055,889	1,971,921	1,439,149	1,500,042	1,127,896	-0.5%	-24.8%
Revenues from Federal Sources	15,056,458	16,379,472	16,901,215	17,996,134	32,961,364	29,186,950	23,875,184	8.0%	-18.2%
Revenues from Other Local Sources	558,704	387,847	113,433	143,610	1,371,837	312,550	2,482,485	28.2%	694.3%
Total Expenditures (School Dist., Counties, & Cities)	253,409,744	297,284,475	324,803,331	321,540,858	320,230,456	306,585,399	328,718,061	4.4%	7.2%
Administration	78,010,733	80,024,050	88,923,968	115,403,891	109,391,638	97,656,189	99,085,367	4.1%	1.5%
Instruction	93,842,372	103,699,695	113,189,969	121,234,629	116,867,328	112,311,677	121,518,146	4.4%	8.2%
Public Safety	24,018,802	29,247,824	27,362,085	35,289,536	37,944,081	33,280,915	32,071,282	4.9%	-3.6%
Transportation	4,792,738	2,819,898	4,785,652	3,167,465	2,879,830	4,457,318	31,302,313	36.7%	602.3%
Health & Human Services	1,244,864	1,280,348	5,180,694	4,648,223	3,979,820	3,398,444	7,015,324	33.4%	106.4%
Environment & Housing	655,756	858,312	3,199,202	2,211,078	2,653,738	1,963,634	2,516,736	25.1%	28.2%
Recreation & Culture	2,202,893	2,106,967	2,627,038	2,393,266	2,584,873	4,485,633	2,616,852	2.9%	-41.7%
Debt Service/Interest on Debt /4	20,287,485	26,710,921	22,167,806	24,614,272	30,911,699	30,060,324	18,850,395	-1.2%	-37.3%
Land Purchase & Facility Construction	25,970,230	50,084,600	54,646,953	12,128,953	12,514,625	18,533,000	8,143,662	-17.6%	-56.1%
All Other	2,383,871	451,859	2,719,963	449,545	502,824	438,265	5,597,984	15.3%	1177.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Dorchester County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	85,526,139	95,111,926	92,880,223	99,177,936	111,089,447	115,559,641	116,293,254	5.3%	0.6%
School District Total	54,385,459	61,161,919	53,815,620	57,156,587	64,346,076	67,824,539	68,320,304	3.9%	0.7%
County Total	23,664,557	26,471,176	31,175,721	34,092,115	36,080,922	36,583,237	37,138,634	7.8%	1.5%
Cities Total	7,476,123	7,478,830	7,888,882	7,929,234	10,662,449	11,151,865	10,834,316	6.4%	-2.8%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	406,185,200	409,096,261	465,035,615	495,841,985	498,259,528	506,298,334	515,990,967	4.1%	1.9%
Owner Occupied (4% assessment ratio)	153,791,198	153,791,198	183,177,410	209,121,450	227,796,390	231,300,990	235,116,720	7.3%	1.6%
Agricultural (Private) (4%)	1,331,200	1,331,200	1,367,956	1,474,423	1,629,220	1,424,160	1,416,110	1.0%	-0.6%
Agricultural (Corporate) (6%)	631,475	631,475	449,182	233,871	458,460	770,080	775,280	3.5%	0.7%
Commercial/Rental (6%)	132,173,837	132,173,837	155,381,814	161,617,077	149,134,641	152,184,580	153,931,753	2.6%	1.1%
Personal Property (Vehicles) /6	51,479,130	53,035,290	51,126,468	51,815,239	45,453,943	43,201,312	47,741,503	-1.2%	10.5%
Other Personal Property County (10.5%)	3,452,610	3,971,755	4,275,181	4,606,518	3,930,245	3,550,230	4,143,810	3.1%	16.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	23,799,750	21,177,560	21,733,020	21,853,990	20,567,940	20,663,890	20,152,720	-2.7%	-2.5%
Utility (10.5%)	17,210,490	18,500,510	19,095,730	19,523,389	20,247,891	23,344,680	22,785,367	4.8%	-2.4%
Business Personal (10.5%)	7,240,690	7,579,429	7,964,853	7,990,559	8,116,421	7,741,859	7,705,146	1.0%	-0.5%
Motor Carrier (9.5%)\	706,830	761,580	1,116,821	1,114,901	952,616	784,483	726,543	0.5%	-7.4%
Fee-in-Lieu and Joint Industrial Park /7	14,367,990	16,142,427	19,347,180	16,490,568	19,971,761	21,332,070	21,496,015	6.9%	0.8%
Total Average Millage Rates /2	329.9	338.1	357.7	357.0	361.7	357.0	352.5	1.1%	-1.3%
School Districts /3	151.1	166.5	178.9	176.2	192.0	196.4	195.0	4.3%	-0.7%
Counties /4	58.5	64.2	65.0	68.5	71.7	71.5	71.3	3.4%	-0.3%
Cities & Special Purpose Districts /5	120.4	107.3	113.7	112.4	97.9	89.1	86.2	-5.4%	-3.2%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	85,526,139	95,111,926	92,880,223	99,177,936	111,089,447	115,559,641	116,293,254	5.3%	0.6%
Owner Occupied	25,998,491	29,090,065	16,614,462	22,252,422	31,901,792	33,253,279	32,747,409	3.9%	-1.5%
Agricultural (Private)	310,608	338,991	363,878	389,612	468,803	418,749	413,951	4.9%	-1.1%
Agricultural (Corporate)	147,342	160,805	119,483	61,800	131,920	226,429	226,626	7.4%	0.1%
Commercial/Rental	30,840,029	33,658,126	41,331,780	42,706,847	42,913,011	44,747,219	44,996,657	6.5%	0.6%
Personal Property (Vehicles)	12,011,589	13,505,460	13,599,712	13,692,028	13,079,225	12,702,592	13,955,587	2.5%	9.9%
Other Personal Property County	805,595	1,011,409	1,137,204	1,217,259	1,130,915	1,043,883	1,211,300	7.0%	16.0%
Manufacturing	6,189,911	6,401,187	7,072,097	6,935,293	7,281,119	7,524,050	7,332,868	2.9%	-2.5%
Utility	4,015,712	4,711,163	5,079,491	5,158,999	5,826,265	6,864,096	6,660,519	8.8%	-3.0%
Business Personal	1,689,465	1,930,105	2,118,662	2,111,482	2,335,474	2,276,358	2,252,335	4.9%	-1.1%
Motor Carrier	164,924	193,937	297,076	294,609	274,112	230,664	212,380	4.3%	-7.9%
Fee-in-Lieu and Joint Industrial Park	3,352,473	4,110,676	5,146,377	4,357,585	5,746,810	6,272,323	6,283,621	11.0%	0.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Dorchester County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	232,746,256	199,595,527	213,712,091	231,177,813	239,500,371	235,431,167	237,897,536	0.4%	1.0%
Revenues from Local Sources	127,162,024	89,119,167	70,461,510	87,564,609	94,959,574	94,373,866	88,625,021	-5.8%	-6.1%
Current Property Taxes	54,385,459	61,161,919	53,815,620	57,156,587	64,346,076	67,824,539	68,320,304	3.9%	0.7%
Current Real & Personal Property Taxes	53,941,336	60,660,534	53,224,311	56,568,606	63,775,331	67,272,181	67,778,656	3.9%	0.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	444,123	501,385	591,309	587,981	570,745	552,358	541,648	3.4%	-1.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	72,776,565	27,957,248	16,645,890	30,408,022	30,613,498	26,549,327	20,304,717	-19.2%	-23.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	10,335,739	12,302,961	10,828,356	7,113,921	7,757,207	6,754,724	7,196,645	-5.9%	6.5%
Bonds & Leases	57,140,890	7,465,150	0	17,509,878	16,741,057	13,996,149	6,949,333	-29.6%	-50.3%
Miscellaneous	5,299,936	8,189,137	5,817,534	5,784,223	6,115,234	5,798,454	6,158,739	2.5%	6.2%
Revenues from State Sources	92,136,530	96,409,862	127,993,931	126,067,567	114,743,752	114,768,443	128,682,085	5.7%	12.1%
Reimbursements for Property Tax Relief (Tier 1)	6,968,854	6,964,391	7,415,332	7,415,332	7,415,332	7,415,332	7,415,332	1.0%	0.0%
Homestead Exemption (Tier 2) /1	1,941,717	2,125,623	2,158,439	1,599,680	1,025,929	1,786,061	2,346,507	3.2%	31.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	21,985,014	22,785,667	23,913,094	24,205,000	24,859,405	n/a	2.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	301,988	301,988	301,988	301,988	301,988	301,988	301,988	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	188,394	363,111	477,957	486,660	380,819	378,077	399,671	13.4%	5.7%
State Grants 4/	19,645,105	19,675,693	23,469,570	24,027,644	24,611,678	27,337,217	27,814,628	6.0%	1.7%
Education Finance Act (EFA)	48,429,744	52,532,150	56,144,165	53,031,113	43,013,992	39,544,325	48,900,136	0.2%	23.7%
Education Improvement Act (EIA)	13,501,442	13,280,675	14,985,577	14,447,562	12,641,771	12,300,401	15,516,522	2.3%	26.1%
Education Lottery	1,159,286	1,166,231	1,055,889	1,971,921	1,439,149	1,500,042	1,127,896	-0.5%	-24.8%
Revenues from Federal Sources	13,447,702	14,066,498	15,256,650	17,545,637	29,797,045	26,288,858	20,590,430	7.4%	-21.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	201,688,810	241,169,852	249,094,701	227,417,083	228,701,141	223,353,341	236,719,799	2.7%	6.0%
Administration	63,482,598	66,083,124	76,232,461	79,855,946	82,532,787	73,836,794	86,499,479	5.3%	17.1%
Instruction	93,842,372	103,699,695	113,189,969	121,234,629	116,867,328	112,311,677	121,518,146	4.4%	8.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	932,575	1,119,979	1,404,445	1,623,619	1,511,573	2,035,713	2,409,204	17.1%	18.3%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	962	1,801	27,555	2,434	1,166	1,344	n/a	15.3%
Debt Service/Interest on Debt	18,088,366	21,504,667	16,554,080	16,621,180	15,587,630	16,634,980	17,915,909	-0.2%	7.7%
Purchase of Land & Facility Construction	25,006,984	48,539,425	41,548,444	7,613,996	11,920,664	18,326,122	8,098,662	-17.1%	-55.8%
All Other	335,915	222,000	163,501	440,158	278,725	206,889	277,055	-3.2%	33.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Dorchester County

								6 Year Compound Growth Rate	FY 12 Percent Change
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues (County only)	40,490,874	55,406,201	60,034,225	64,494,336	66,217,928	66,727,357	102,600,504	16.8%	53.8%
Revenues from Local Sources	35,780,227	45,885,563	52,271,699	56,676,503	57,151,562	57,221,586	90,398,747	16.7%	58.0%
Current Property Taxes	23,664,557	26,471,176	31,175,721	34,092,115	36,080,922	36,583,237	37,138,634	7.8%	1.5%
Current Real & Personal Property Taxes	21,519,294	24,128,741	27,736,209	30,742,866	32,249,826	32,853,456	33,712,194	7.8%	2.6%
Fee In Lieu of Property Tax	636,732	1,008,072	1,290,722	1,140,511	1,343,743	1,431,389	1,428,334	14.4%	-0.2%
All Other	1,508,531	1,334,363	2,148,790	2,208,738	2,487,353	2,298,393	1,998,106	4.8%	-13.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	0	0	0	0	0	0	46,877	n/a	n/a
Capital Projects/Transportation Tax (1%)	1,621,115	9,690,864	9,601,070	9,505,809	9,388,705	9,823,505	10,356,875	36.2%	5.4%
Licenses, fees, Charges, Bonds, etc.	10,494,555	9,723,523	11,494,908	13,078,579	11,681,935	10,814,844	42,856,361	26.4%	296.3%
Licenses & Permits	4,090,586	2,991,493	2,344,450	2,534,874	2,172,450	2,090,271	2,096,311	-10.5%	0.3%
Service Revenue & Charges	5,261,856	5,966,880	8,719,247	10,138,925	8,675,572	8,528,667	9,453,979	10.3%	10.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,142,113	765,150	431,211	404,780	833,913	195,906	31,306,071	73.6%	15880.1%
Revenues from State Sources	4,710,647	7,578,464	6,894,913	7,640,387	6,823,666	7,313,068	7,317,046	7.6%	0.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	736,991	799,029	362,255	1,000,911	1,007,480	1,073,185	1,092,540	6.8%	1.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,555,421	5,654,139	5,772,028	6,082,549	5,134,500	4,996,426	4,410,569	3.7%	-11.7%
Manufacturer's Depreciation Reimbursement	170,507	252,634	326,215	328,847	271,406	269,930	283,665	8.9%	5.1%
State Grants	247,729	872,663	434,415	228,080	410,280	973,527	1,530,273	35.5%	57.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	1,942,173	867,613	177,446	2,191,801	2,152,227	2,809,840	n/a	30.6%
Revenues from Other Local Sources	0	0	0	0	50,899	40,476	2,074,871	n/a	5026.2%
Total Expenditures (County only)	31,937,305	35,313,672	40,678,317	66,209,804	65,617,086	54,225,120	67,117,704	13.2%	23.8%
Administration	11,218,518	10,355,318	8,716,911	30,999,975	22,291,301	18,843,369	8,409,823	-4.7%	-55.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,877,702	18,704,205	16,071,229	24,287,969	25,974,115	20,395,195	19,680,700	6.0%	-3.5%
Transportation	2,334,217	427,715	2,389,318	880,701	392,134	419,473	29,351,571	52.5%	6897.2%
Health & Human Services	282,573	160,369	3,776,249	3,021,826	2,450,510	1,345,011	4,558,606	59.0%	238.9%
Environment & Housing	0	0	2,437,155	63,182	229,089	237,615	0	n/a	n/a
Recreation & Culture	0	0	301,675	291,722	232,527	509,124	321,426	n/a	-36.9%
Debt Service/Interest on Debt	2,199,119	5,182,316	4,431,854	6,664,429	14,047,410	12,475,333	0	-100.0%	n/a
Land Purchase & Facility Construction	0	260,687	0	0	0	0	0	n/a	n/a
All Other	2,025,176	223,062	2,553,926	0	0	0	4,795,578	15.5%	n/a

Dorchester County

	FY 06	FY 07	FY 08	FY 09 /1	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	27,472,948	28,663,160	30,035,817	27,571,105	32,088,133	33,633,001	32,142,529	2.7%	-4.4%
Revenues from Local Sources	23,705,398	26,031,265	27,098,955	25,248,038	28,175,376	31,111,880	29,253,135	3.6%	-6.0%
Current Property Taxes	7,476,123	7,478,830	7,888,882	7,929,234	10,662,449	11,151,865	10,834,316	6.4%	-2.8%
Current Real & Personal Property Taxes	7,221,106	7,187,286	7,847,952	7,800,608	10,241,214	10,616,487	10,032,313	5.6%	-5.5%
Fee In Lieu of Property Tax	0	240	361	19,928	19,018	16,805	13,579	n/a	-19.2%
All Other	255,017	291,304	40,569	108,698	402,217	518,573	788,424	20.7%	52.0%
Local Options Sales Tax	478,827	512,136	638,908	640,573	568,294	584,591	801,437	9.0%	37.1%
Local Hospitality Tax	595,753	2,129,102	2,384,530	2,386,116	2,396,337	2,506,093	2,619,983	28.0%	4.5%
Local Accommodations Tax	194,756	203,264	185,569	171,159	180,734	205,978	191,261	-0.3%	-7.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	14,959,939	15,707,932	16,001,066	14,120,956	14,367,563	16,663,353	14,806,138	-0.2%	-11.1%
Licenses & Permits	8,738,764	8,893,292	9,528,060	8,452,671	8,874,206	10,704,286	9,258,867	1.0%	-13.5%
Service Revenue & Charges	5,432,225	4,902,452	4,928,340	5,056,015	4,856,823	5,382,040	4,703,052	-2.4%	-12.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	788,950	1,912,188	1,544,666	612,270	636,533	577,027	844,219	1.1%	46.3%
Revenues from State Sources	1,600,090	1,873,248	2,046,478	1,906,406	1,619,301	1,503,182	2,006,866	3.8%	33.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	237,940	183,889	189,945	205,729	284,048	277,161	267,098	1.9%	-3.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,327,599	1,381,571	1,469,128	1,393,133	1,129,243	1,019,646	1,727,408	4.5%	69.4%
Manufacturer's Depreciation Reimbursement	20,697	15,132	14,521	14,849	19,213	1,961	489	-46.4%	-75.1%
State Grants	13,854	292,655	372,883	292,696	186,796	204,414	11,871	-2.5%	-94.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,608,756	370,801	776,952	273,051	972,518	745,865	474,914	-18.4%	-36.3%
Revenues from Other Local Sources	558,704	387,847	113,433	143,610	1,320,938	272,074	407,614	-5.1%	49.8%
Total Expenditures (Cities only)	19,783,629	20,800,951	35,030,313	27,913,971	25,912,229	29,006,938	24,880,558	3.9%	-14.2%
Administration	3,309,617	3,585,608	3,974,596	4,547,970	4,567,550	4,976,026	4,176,065	4.0%	-16.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	10,141,100	10,543,619	11,290,856	11,001,567	11,969,966	12,885,720	12,390,582	3.4%	-3.8%
Transportation	2,458,521	2,392,183	2,396,334	2,286,764	2,487,696	4,037,845	1,950,742	-3.8%	-51.7%
Health & Human Services	29,716	0	0	2,778	17,737	17,720	47,514	8.1%	168.1%
Environment & Housing	655,756	858,312	762,047	2,147,896	2,424,649	1,726,019	2,516,736	25.1%	45.8%
Recreation & Culture	2,202,893	2,106,005	2,323,562	2,073,989	2,349,912	3,975,343	2,294,082	0.7%	-42.3%
Debt Service/Interest on Debt	0	23,938	1,181,872	1,328,663	1,276,659	950,011	934,486	n/a	-1.6%
Purchase of Land & Facility Construction	963,246	1,284,488	13,098,509	4,514,957	593,961	206,878	45,000	-40.0%	-78.2%
All Other	22,780	6,797	2,536	9,387	224,099	231,376	525,351	68.7%	127.1%

* Cities Included: Harleyville, Reevesville, Ridgeville, Saint George & Summerville

/1 In FY 09 St. George was excluded

Dorchester County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	54,385,459	61,161,919	53,815,620	57,156,587	64,346,076	67,824,539	68,320,304	3.9%	0.7%
Owner Occupied	16,261,321	18,646,273	3,378,402	6,642,079	12,412,446	13,810,781	13,562,453	-3.0%	-1.8%
Agricultural (Private)	201,078	221,683	244,789	259,764	312,839	279,727	276,078	5.4%	-1.3%
Agricultural (Corporate)	95,384	105,159	80,379	41,203	88,032	151,256	151,145	8.0%	-0.1%
Commercial/Rental	19,964,871	22,010,751	27,804,855	28,473,744	28,636,447	29,891,420	30,009,772	7.0%	0.4%
Personal Property (Vehicles)	7,775,927	8,831,903	9,148,844	9,128,824	8,727,948	8,485,410	9,307,447	3.0%	9.7%
Other Personal Property	521,517	661,412	765,024	811,578	754,675	697,320	807,857	7.6%	15.9%
Manufacturing	3,594,954	3,526,674	3,889,023	3,850,242	3,949,402	4,058,710	3,928,874	1.5%	-3.2%
Utility	2,599,646	3,080,868	3,417,092	3,439,636	3,887,948	4,585,258	4,442,122	9.3%	-3.1%
Business Personal	1,093,707	1,262,193	1,425,273	1,407,779	1,558,494	1,520,622	1,502,157	5.4%	-1.2%
Motor Carrier	106,767	126,825	199,850	196,424	182,919	154,085	141,643	4.8%	-8.1%
Fee-in-Lieu and Joint Industrial Park	2,170,286	2,688,179	3,462,088	2,905,313	3,834,926	4,189,950	4,190,757	11.6%	0.0%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	23,764,816	26,262,133	30,247,254	33,952,515	35,744,659	36,225,033	36,802,840	7.6%	1.6%
Owner Occupied	8,997,914	9,872,700	11,914,386	14,319,480	16,341,894	16,549,306	16,769,602	10.9%	1.3%
Agricultural (Private)	77,885	85,457	88,976	100,960	116,879	101,897	101,003	4.4%	-0.9%
Agricultural (Corporate)	36,946	40,538	29,216	16,014	32,889	55,098	55,297	7.0%	0.4%
Commercial/Rental	7,733,140	8,484,963	10,106,480	11,066,643	10,698,776	10,888,623	10,979,118	6.0%	0.8%
Personal Property (Vehicles)	3,011,907	3,404,626	3,325,413	3,548,021	3,260,822	3,091,002	3,405,143	2.1%	10.2%
Other Personal Property	202,003	254,969	278,070	315,429	281,952	254,015	295,556	6.5%	16.4%
Manufacturing	1,392,460	1,359,504	1,413,578	1,496,440	1,475,524	1,478,476	1,437,384	0.5%	-2.8%
Utility	1,006,940	1,187,649	1,242,041	1,336,854	1,452,564	1,670,284	1,625,157	8.3%	-2.7%
Business Personal	423,634	486,565	518,057	547,149	582,264	553,921	549,566	4.4%	-0.8%
Motor Carrier	41,355	48,890	72,641	76,342	68,340	56,129	51,820	3.8%	-7.7%
Fee-in-Lieu and Joint Industrial Park	840,633	1,036,271	1,258,396	1,129,183	1,432,755	1,526,284	1,533,194	10.5%	0.5%

Edgefield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	50,254,793	54,078,497	55,582,975	61,122,888	59,739,117	56,818,949	56,818,001	2.1%	0.0%
Revenues from Local Sources	22,912,244	25,119,812	23,441,208	28,340,333	29,182,813	25,659,100	25,840,042	2.0%	0.7%
Current Property Taxes	15,134,088	16,843,913	15,781,309	16,147,474	17,689,785	17,214,933	17,682,624	2.6%	2.7%
Current Real & Personal Property Taxes	14,387,174	16,255,148	15,196,708	15,521,175	16,320,166	16,588,351	17,059,262	2.9%	2.8%
Fee In Lieu of Property Tax (only Counties and Cities)	65,007	15,874	9,994	60,978	117,806	232,141	86,130	4.8%	-62.9%
All Other	681,907	572,891	574,607	565,321	1,251,813	394,441	537,232	-3.9%	36.2%
Local Options Sales Tax	962,145	1,451,237	1,124,630	1,293,713	1,119,839	1,220,774	1,166,823	3.3%	-4.4%
Local Hospitality Tax	0	0	0	0	28,855	0	38,895	n/a	n/a
Local Accommodations Tax	34,077	0	0	0	1,702	32,378	36,621	1.2%	13.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,781,934	6,824,662	6,535,269	10,899,146	10,342,632	7,191,015	6,915,079	0.3%	-3.8%
Licenses & Permits	1,189,839	1,291,020	1,226,705	1,198,551	1,126,479	1,119,842	1,148,927	-0.6%	2.6%
Service Revenue & Charges	4,138,949	4,220,039	4,202,984	4,747,651	4,740,028	4,772,406	4,748,729	2.3%	-0.5%
Bonds & Leases	0	0	0	443,248	1,750,422	0	0	n/a	n/a
Miscellaneous	1,453,146	1,313,603	1,105,580	4,509,696	2,725,703	1,298,767	1,017,423	-5.8%	-21.7%
Revenues from State Sources	23,074,939	24,471,444	27,642,266	27,052,390	23,387,451	22,526,362	23,608,099	0.4%	4.8%
Reimbursements for Property Tax Relief (Tier 1)	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	0.0%	0.0%
Homestead Exemption (Tier 2) /1	956,600	979,208	982,681	997,454	1,014,177	1,022,232	1,037,382	1.4%	1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,838,892	2,472,262	2,661,832	2,709,380	2,813,039	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	661,108	27,738	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,593,365	1,891,059	2,048,290	1,664,619	1,629,766	1,280,168	1,221,238	-4.3%	-4.6%
Manufacturer's Depreciation Reimbursement	193,313	185,402	195,881	213,349	225,549	238,208	242,072	3.8%	1.6%
State Grants	5,783,152	5,988,193	6,265,484	7,455,588	6,039,962	6,341,743	6,340,742	1.5%	0.0%
Education Finance Act (EFA)	9,637,877	9,923,035	10,251,699	9,178,419	7,249,382	6,417,633	7,424,291	-4.3%	15.7%
Education Improvement Act (EIA)	3,099,334	3,577,308	3,529,448	3,103,210	2,726,049	2,607,162	2,807,707	-1.6%	7.7%
Education Lottery	258,264	374,205	315,749	386,717	287,700	356,802	168,594	-6.9%	-52.7%
Revenues from Federal Sources	4,021,339	4,324,658	4,376,885	5,505,915	7,056,545	8,426,894	7,315,595	10.5%	-13.2%
Revenues from Other Local Sources	246,271	162,583	122,616	224,250	112,308	206,593	54,265	-22.3%	-73.7%
Total Expenditures (School Dist., Counties, & Cities)	49,974,570	52,429,522	67,615,207	61,363,686	56,047,358	55,591,037	57,835,076	2.5%	4.0%
Administration	16,864,582	17,465,158	18,970,044	19,900,797	19,374,064	19,488,901	21,908,124	4.5%	12.4%
Instruction	18,671,632	19,625,836	21,441,307	24,821,673	21,316,199	20,071,090	20,031,191	1.2%	-0.2%
Public Safety	4,727,541	5,066,556	4,879,168	5,323,481	4,708,037	4,945,706	5,116,199	1.3%	3.4%
Transportation	755,899	1,907,264	1,431,901	1,313,447	920,479	1,869,797	1,227,978	8.4%	-34.3%
Health & Human Services	1,337,031	1,632,176	1,623,048	1,504,553	1,460,202	1,437,652	1,495,856	1.9%	4.0%
Environment & Housing	895,068	710,810	663,048	1,104,153	818,324	490,549	989,464	1.7%	101.7%
Recreation & Culture	487,655	560,830	566,375	563,353	698,263	635,953	606,711	3.7%	-4.6%
Debt Service/Interest on Debt /4	1,881,271	1,835,731	14,126,258	3,002,394	2,836,425	2,565,702	2,464,085	4.6%	-4.0%
Land Purchase & Facility Construction	1,637,057	1,849,259	243,223	82,170	12,895	130,591	90,739	-38.3%	-30.5%
All Other	2,716,834	1,775,902	3,670,835	3,747,665	3,902,470	3,955,096	3,904,729	6.2%	-1.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Edgefield County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	15,134,088	16,843,913	15,781,309	16,147,474	17,689,785	17,214,933	17,682,624	2.6%	2.7%
School District Total	9,930,137	11,157,577	9,678,242	9,887,237	10,306,463	10,364,341	10,715,835	1.3%	3.4%
County Total	4,802,178	5,436,268	5,828,958	6,037,809	6,893,675	6,596,992	6,684,015	5.7%	1.3%
Cities Total	401,773	250,068	274,109	222,428	489,647	253,600	282,774	-5.7%	11.5%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	58,409,979	69,708,887	72,182,444	73,262,943	74,487,048	74,962,564	76,432,343	4.6%	2.0%
Owner Occupied (4% assessment ratio)	18,774,680	23,951,830	25,225,880	26,455,200	27,848,710	28,439,060	29,537,530	7.8%	3.9%
Agricultural (Private) (4%)	1,645,330	1,703,670	1,900,320	1,921,090	1,936,450	1,941,270	1,911,670	2.5%	-1.5%
Agricultural (Corporate) (6%)	367,210	349,870	93,560	87,330	84,610	84,310	83,930	-21.8%	-0.5%
Commercial/Rental (6%)	11,120,890	14,967,760	15,797,620	16,588,090	16,520,790	16,789,680	16,997,020	7.3%	1.2%
Personal Property (Vehicles) /6	10,391,953	10,120,037	9,871,324	9,476,351	8,688,639	8,429,435	9,008,013	-2.4%	6.9%
Other Personal Property County (10.5%)	436,620	581,640	560,760	572,660	567,010	641,060	693,810	8.0%	8.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	7,482,640	7,700,380	7,968,690	7,697,680	7,370,030	7,167,590	6,691,080	-1.8%	-6.6%
Utility (10.5%)	6,574,610	6,645,780	6,873,420	7,101,780	7,377,300	7,514,800	7,580,020	2.4%	0.9%
Business Personal (10.5%)	1,478,590	1,218,365	1,257,480	1,286,220	1,409,545	1,393,590	1,449,990	-0.3%	4.0%
Motor Carrier (9.5%)\	73,896	866,305	962,110	400,224	474,061	402,950	717,000	46.0%	77.9%
Fee-in-Lieu and Joint Industrial Park /7	63,560	1,603,250	1,671,280	1,676,318	2,209,903	2,158,819	1,762,280	74.0%	-18.4%
Total Average Millage Rates /2									
	332.7	333.7	341.2	352.1	352.9	357.3	358.3	1.2%	0.3%
School Districts /3	196.6	182.3	181.1	189.9	195.0	195.1	197.3	0.1%	1.1%
Counties /4	86.0	82.6	85.3	86.4	95.9	89.9	91.3	1.0%	1.6%
Cities & Special Purpose Districts /5	50.1	68.8	74.8	75.8	62.1	72.2	69.7	5.7%	-3.5%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	15,134,088	16,843,913	15,781,309	16,147,474	17,689,785	17,214,933	17,682,624	2.6%	2.7%
Owner Occupied	3,140,680	4,119,911	2,665,867	2,599,785	3,295,648	3,163,104	3,484,951	1.7%	10.2%
Agricultural (Private)	495,169	473,161	530,374	553,524	592,761	576,649	575,258	2.5%	-0.2%
Agricultural (Corporate)	110,513	97,170	26,112	25,162	25,900	25,044	25,256	-21.8%	0.8%
Commercial/Rental	3,346,876	4,157,003	4,409,072	4,779,525	5,057,133	4,987,331	5,114,727	7.3%	2.6%
Personal Property (Vehicles)	3,127,499	2,810,642	2,755,059	2,730,420	2,659,655	2,503,942	2,710,683	-2.4%	8.3%
Other Personal Property County	131,403	161,539	156,507	165,000	173,566	190,425	208,781	8.0%	9.6%
Manufacturing	2,316,937	2,154,504	2,234,034	2,278,910	2,373,825	2,361,255	2,099,604	-1.6%	-11.1%
Utility	1,978,655	1,845,736	1,918,353	2,046,235	2,258,245	2,232,252	2,280,973	2.4%	2.2%
Business Personal	444,988	338,377	350,959	370,598	431,472	413,962	436,330	-0.3%	5.4%
Motor Carrier	22,239	240,599	268,522	115,317	145,113	119,695	215,759	46.0%	80.3%
Fee-in-Lieu and Joint Industrial Park	19,129	445,271	466,450	482,997	676,467	641,272	530,304	74.0%	-17.3%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Edgefield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	35,250,666	37,664,095	39,972,855	43,504,872	43,247,400	40,162,708	41,006,016	2.6%	2.1%
Revenues from Local Sources	12,021,475	13,349,415	12,129,199	16,611,072	16,502,094	13,544,752	13,582,528	2.1%	0.3%
Current Property Taxes	9,930,137	11,157,577	9,678,242	9,887,237	10,306,463	10,364,341	10,715,835	1.3%	3.4%
Current Real & Personal Property Taxes	9,816,168	11,010,886	9,511,228	9,710,675	10,133,884	10,233,942	10,558,963	1.2%	3.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	113,969	146,691	167,014	176,562	172,579	130,399	156,872	5.5%	20.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,091,338	2,191,838	2,450,957	6,723,835	6,195,631	3,180,411	2,866,693	5.4%	-9.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,851,678	1,878,749	1,946,128	2,329,081	2,196,525	2,290,433	2,230,635	3.2%	-2.6%
Bonds & Leases	0	0	0	443,248	1,750,422	0	0	n/a	n/a
Miscellaneous	239,660	313,089	504,829	3,951,506	2,248,684	889,978	636,058	17.7%	-28.5%
Revenues from State Sources	19,294,315	20,551,503	23,803,455	22,204,924	19,817,695	19,344,034	20,445,855	1.0%	5.7%
Reimbursements for Property Tax Relief (Tier 1)	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	0.0%	0.0%
Homestead Exemption (Tier 2) /1	604,839	613,681	609,801	610,562	616,052	617,686	618,921	0.4%	0.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,838,892	2,472,262	2,661,832	2,709,380	2,813,039	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	661,108	27,738	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	56,168	56,168	57,813	56,168	56,168	56,168	56,168	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	118,473	112,968	122,115	139,270	149,362	158,276	161,948	5.3%	2.3%
State Grants 4/	3,966,326	4,341,104	4,863,796	4,677,544	4,518,116	4,867,893	4,842,153	3.4%	-0.5%
Education Finance Act (EFA)	9,637,877	9,923,035	10,251,699	9,178,419	7,249,382	6,417,633	7,424,291	-4.3%	15.7%
Education Improvement Act (EIA)	3,099,334	3,577,308	3,529,448	3,103,210	2,726,049	2,607,162	2,807,707	-1.6%	7.7%
Education Lottery	258,264	374,205	315,749	386,717	287,700	356,802	168,594	-6.9%	-52.7%
Revenues from Federal Sources	3,934,876	3,763,177	4,040,201	4,688,876	6,927,611	7,273,922	6,977,633	10.0%	-4.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	35,797,361	37,782,591	53,345,977	45,919,431	42,262,700	41,536,126	43,065,956	3.1%	3.7%
Administration	13,725,996	14,486,076	16,082,457	16,450,834	15,997,131	16,565,823	18,177,055	4.8%	9.7%
Instruction	18,671,632	19,625,836	21,441,307	24,821,673	21,316,199	20,071,090	20,031,191	1.2%	-0.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	40,899	0	0	9,572	0	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	3,310	0	0	0	103,640	137,568	152,860	89.4%	11.1%
Debt Service/Interest on Debt	1,763,535	1,765,899	13,509,837	2,349,058	2,249,749	2,184,325	2,087,641	2.9%	-4.4%
Purchase of Land & Facility Construction	301,339	300,366	243,223	82,170	12,895	130,591	90,739	-18.1%	-30.5%
All Other	1,290,650	1,604,414	2,069,153	2,206,124	2,583,086	2,446,729	2,526,470	11.8%	3.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Edgefield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	12,657,863	13,621,598	12,958,382	13,786,156	13,523,459	13,098,180	13,136,688	0.6%	0.3%
Revenues from Local Sources	9,021,839	9,903,658	9,425,809	9,727,488	10,429,950	10,023,373	10,089,380	1.9%	0.7%
Current Property Taxes	4,802,178	5,436,268	5,828,958	6,037,809	6,893,675	6,596,992	6,684,015	5.7%	1.3%
Current Real & Personal Property Taxes	4,218,051	5,037,177	5,447,757	5,608,684	5,948,086	6,156,207	6,260,520	6.8%	1.7%
Fee In Lieu of Property Tax	65,007	12,120	9,111	59,858	115,098	225,151	86,130	4.8%	-61.7%
All Other	519,120	386,971	372,090	369,267	830,491	215,634	337,365	-6.9%	56.5%
Local Options Sales Tax (1%)	560,428	1,043,700	695,592	779,850	567,369	586,478	593,468	1.0%	1.2%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,659,233	3,423,690	2,901,259	2,909,829	2,968,906	2,839,903	2,811,897	-4.3%	-1.0%
Licenses & Permits	336,702	406,217	332,600	240,170	228,337	205,474	240,916	-5.4%	17.2%
Service Revenue & Charges	2,174,308	2,196,718	2,103,179	2,246,999	2,417,596	2,325,111	2,336,358	1.2%	0.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,148,223	820,755	465,480	422,660	322,973	309,318	234,623	-23.3%	-24.1%
Revenues from State Sources	3,433,891	3,539,990	3,444,906	3,971,234	3,017,686	3,005,461	2,994,848	-2.3%	-0.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	284,905	332,615	338,529	350,327	361,373	367,238	380,162	4.8%	3.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,377,242	1,507,003	1,662,123	1,561,116	1,366,296	1,179,136	1,076,507	-4.0%	-8.7%
Manufacturer's Depreciation Reimbursement	66,053	72,434	73,766	74,079	76,187	79,932	80,124	3.3%	0.2%
State Grants	1,705,691	1,627,938	1,370,488	1,985,712	1,213,830	1,379,155	1,458,055	-2.6%	5.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	86,463	87,186	86,999	86,766	75,823	69,346	52,460	-8.0%	-24.4%
Revenues from Other Local Sources	115,670	90,764	668	668	0	0	0	-100.0%	n/a
Total Expenditures (County only)	12,041,992	12,010,788	11,777,039	11,838,332	11,205,498	12,467,920	11,812,160	-0.3%	-5.3%
Administration	2,422,999	2,333,141	2,504,299	2,476,691	2,522,685	2,616,513	2,584,664	1.1%	-1.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,416,244	3,991,351	3,824,126	3,767,066	3,708,371	3,973,284	3,980,223	2.6%	0.2%
Transportation	755,899	1,907,264	1,123,316	1,313,447	920,479	1,755,129	1,227,978	8.4%	-30.0%
Health & Human Services	1,296,132	1,432,501	1,623,048	1,494,981	1,460,202	1,437,652	1,495,856	2.4%	4.0%
Environment & Housing	895,068	284,383	364,048	346,882	353,352	348,587	356,259	-14.2%	2.2%
Recreation & Culture	393,643	465,238	437,722	453,781	408,048	447,398	412,477	0.8%	-7.8%
Debt Service/Interest on Debt	100,105	52,201	598,790	636,378	586,676	381,377	376,444	24.7%	-1.3%
Land Purchase & Facility Construction	1,335,718	1,544,709	0	0	0	0	0	-100.0%	n/a
All Other	1,426,184	0	1,301,690	1,349,106	1,245,685	1,507,980	1,378,259	-0.6%	-8.6%

Edgefield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	2,346,264	2,792,804	2,651,738	3,831,860	2,968,258	3,558,061	2,675,297	2.2%	-24.8%
Revenues from Local Sources	1,868,930	1,866,739	1,886,200	2,001,773	2,250,769	2,090,975	2,168,134	2.5%	3.7%
Current Property Taxes	401,773	250,068	274,109	222,428	489,647	253,600	282,774	-5.7%	11.5%
Current Real & Personal Property Taxes	352,955	207,085	237,723	201,816	238,196	198,202	239,779	-6.2%	21.0%
Fee In Lieu of Property Tax	0	3,754	883	1,120	2,708	6,990	0	n/a	n/a
All Other	48,818	39,229	35,503	19,492	248,743	48,408	42,995	-2.1%	-11.2%
Local Options Sales Tax	401,717	407,537	429,038	513,863	552,470	634,296	573,355	6.1%	-9.6%
Local Hospitality Tax	0	0	0	0	28,855	0	38,895	n/a	n/a
Local Accommodations Tax	34,077	0	0	0	1,702	32,378	36,621	1.2%	13.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,031,363	1,209,134	1,183,053	1,265,482	1,178,095	1,170,701	1,236,489	3.1%	5.6%
Licenses & Permits	853,137	884,803	894,105	958,381	898,142	914,368	908,011	1.0%	-0.7%
Service Revenue & Charges	112,963	144,572	153,677	171,571	125,907	156,862	181,736	8.2%	15.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	65,263	179,759	135,271	135,530	154,046	99,471	146,742	14.5%	47.5%
Revenues from State Sources	346,733	379,951	393,905	876,232	552,070	176,867	167,396	-11.4%	-5.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	66,856	32,912	34,351	36,565	36,752	37,308	38,299	-8.9%	2.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	159,955	327,888	328,354	47,335	207,302	44,864	88,563	-9.4%	97.4%
Manufacturer's Depreciation Reimbursement	8,787	0	0	0	0	0	0	-100.0%	n/a
State Grants	111,135	19,151	31,200	792,332	308,016	94,695	40,534	-15.5%	-57.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	474,295	249,685	730,273	53,111	1,083,626	285,502	n/a	-73.7%
Revenues from Other Local Sources	130,601	71,819	121,948	223,582	112,308	206,593	54,265	-13.6%	-73.7%
Total Expenditures (Cities only)	2,135,217	2,636,143	2,492,191	3,605,923	2,579,160	1,586,991	2,956,960	5.6%	86.3%
Administration	715,587	645,941	383,288	973,272	854,248	306,565	1,146,405	8.2%	274.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,311,297	1,075,205	1,055,042	1,556,415	999,666	972,422	1,135,976	-2.4%	16.8%
Transportation	0	0	308,585	0	0	114,668	0	n/a	n/a
Health & Human Services	0	199,675	0	0	0	0	0	n/a	n/a
Environment & Housing	0	426,427	299,000	757,271	464,972	141,962	633,205	n/a	346.0%
Recreation & Culture	90,702	95,592	128,653	109,572	186,575	50,987	41,374	-12.3%	-18.9%
Debt Service/Interest on Debt	17,631	17,631	17,631	16,958	0	0	0	-100.0%	n/a
Purchase of Land & Facility Construction	0	4,184	0	0	0	0	0	n/a	n/a
All Other	0	171,488	299,992	192,435	73,699	387	0	n/a	n/a

* Cities Included: Edgefield, Johnston & Trenton.

Edgefield County
Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	9,930,137	11,157,577	9,678,242	9,887,237	10,306,463	10,364,341	10,715,835	1.3%	3.4%
Owner Occupied	2,137,994	2,814,306	1,175,757	998,510	1,214,270	1,286,638	1,462,380	-6.1%	13.7%
Agricultural (Private)	323,465	310,645	344,093	364,812	377,513	378,782	377,218	2.6%	-0.4%
Agricultural (Corporate)	72,192	63,795	16,941	16,584	16,495	16,451	16,561	-21.8%	0.7%
Commercial/Rental	2,186,323	2,729,198	2,860,495	3,150,056	3,220,746	3,276,016	3,353,914	7.4%	2.4%
Personal Property (Vehicles)	2,043,017	1,845,272	1,787,413	1,799,546	1,693,859	1,644,758	1,777,494	-2.3%	8.1%
Other Personal Property	85,838	106,055	101,538	108,747	110,539	125,084	136,905	8.1%	9.5%
Manufacturing	1,471,057	1,404,075	1,442,901	1,461,779	1,436,795	1,398,546	1,320,308	-1.8%	-5.6%
Utility	1,292,542	1,211,781	1,244,579	1,348,618	1,438,212	1,466,294	1,495,717	2.5%	2.0%
Business Personal	290,685	222,155	227,694	244,251	274,792	271,918	286,117	-0.3%	5.2%
Motor Carrier	14,528	157,961	174,210	76,002	92,419	78,624	141,481	46.1%	79.9%
Fee-in-Lieu and Joint Industrial Park	12,496	292,334	302,621	318,331	430,823	421,230	347,740	74.1%	-17.4%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	5,022,076	5,756,763	6,158,376	6,328,278	7,139,950	6,739,079	6,978,047	5.6%	3.5%
Owner Occupied	1,614,242	1,978,012	2,152,192	2,285,137	2,669,436	2,556,650	2,696,689	8.9%	5.5%
Agricultural (Private)	141,465	140,694	162,129	165,939	185,618	174,519	174,530	3.6%	0.0%
Agricultural (Corporate)	31,573	28,893	7,982	7,543	8,110	7,579	7,663	-21.0%	1.1%
Commercial/Rental	956,171	1,236,081	1,347,803	1,432,840	1,583,599	1,509,380	1,551,778	8.4%	2.8%
Personal Property (Vehicles)	893,498	835,742	842,190	818,545	832,849	757,800	822,405	-1.4%	8.5%
Other Personal Property	37,540	48,034	47,842	49,465	54,351	57,631	63,343	9.1%	9.9%
Manufacturing	643,356	635,920	679,863	664,907	706,454	644,361	610,876	-0.9%	-5.2%
Utility	565,283	548,828	586,418	613,435	707,150	675,575	692,033	3.4%	2.4%
Business Personal	127,129	100,616	107,284	111,101	135,112	125,283	132,380	0.7%	5.7%
Motor Carrier	6,354	71,542	82,084	34,570	45,441	36,225	65,460	47.5%	80.7%
Fee-in-Lieu and Joint Industrial Park	5,465	132,401	142,588	144,796	211,830	194,076	160,891	75.7%	-17.1%

Fairfield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	66,029,984	72,716,481	76,052,418	75,157,711	76,325,611	78,392,849	75,725,919	2.3%	-3.4%
Revenues from Local Sources	42,697,588	46,499,747	46,233,123	47,860,237	50,401,018	51,473,443	48,665,753	2.2%	-5.5%
Current Property Taxes	37,733,947	37,988,361	38,649,841	39,257,318	41,415,686	43,088,333	43,600,171	2.4%	1.2%
Current Real & Personal Property Taxes	35,882,483	36,270,621	36,515,915	36,915,602	38,889,232	40,060,346	41,307,498	2.4%	3.1%
Fee In Lieu of Property Tax (only Counties and Cities)	1,010,874	990,590	1,128,325	1,415,900	1,285,652	1,697,492	1,053,333	0.7%	-37.9%
All Other	840,590	727,151	1,005,600	925,815	1,240,802	1,330,496	1,239,340	6.7%	-6.9%
Local Options Sales Tax	0	1,956,466	1,456,566	2,047,810	2,215,748	2,096,126	711,151	n/a	-66.1%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	1,487	24,612	28,861	25,379	25,767	26,735	27,955	63.1%	4.6%
Capital Projects/Transportation Tax	0	0	0	1,541,319	1,812,815	1,999,954	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,962,155	6,530,308	6,097,855	4,988,411	4,931,001	4,262,294	4,326,476	-2.3%	1.5%
Licenses & Permits	634,850	650,437	667,567	649,946	642,306	943,399	694,135	1.5%	-26.4%
Service Revenue & Charges	2,208,316	2,272,187	3,482,262	3,240,566	3,284,179	2,819,242	2,700,315	3.4%	-4.2%
Bonds & Leases	825,000	2,011,213	0	0	0	0	0	-100.0%	n/a
Miscellaneous	1,293,989	1,596,471	1,948,026	1,097,899	1,004,516	499,653	932,026	-5.3%	86.5%
Revenues from State Sources	16,950,755	19,175,595	22,725,669	19,766,601	17,133,278	16,889,744	17,072,760	0.1%	1.1%
Reimbursements for Property Tax Relief (Tier 1)	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,116,391	1,210,396	1,250,010	1,287,337	1,326,028	1,317,051	1,383,389	3.6%	5.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,944,117	2,173,169	2,327,899	2,365,886	2,447,360	n/a	3.4%
\$2.5 Million Minimum Disbursement /3	0	0	555,883	326,831	172,101	134,114	52,640	n/a	-60.8%
State-Shared Taxes (Aid to Subdivisions)	1,608,214	1,779,035	1,969,520	1,926,389	1,646,106	1,627,427	1,278,182	-3.8%	-21.5%
Manufacturer's Depreciation Reimbursement	6,972	5,847	67,015	80,352	73,570	22,623	79,745	50.1%	252.5%
State Grants	3,134,953	4,095,101	3,742,407	3,697,405	3,337,387	3,502,244	3,312,274	0.9%	-5.4%
Education Finance Act (EFA)	5,792,997	5,662,220	6,192,833	5,086,271	4,046,767	3,620,018	3,993,937	-6.0%	10.3%
Education Improvement Act (EIA)	3,543,164	4,573,820	4,959,451	3,578,529	2,766,608	2,664,734	2,871,691	-3.4%	7.8%
Education Lottery	352,431	453,541	648,799	214,684	41,177	240,013	257,908	-5.1%	7.5%
Revenues from Federal Sources	5,248,268	6,007,856	5,788,826	5,968,768	7,370,730	8,206,460	9,508,086	10.4%	15.9%
Revenues from Other Local Sources	1,133,372	1,033,283	1,304,800	1,562,105	1,420,586	1,823,202	479,320	-13.4%	-73.7%
Total Expenditures (School Dist., Counties, & Cities)	72,733,267	71,472,529	74,186,252	77,275,883	86,583,182	81,797,154	86,483,483	2.9%	5.7%
Administration	27,735,646	28,829,789	28,933,061	30,366,314	30,963,962	32,148,906	35,099,436	4.0%	9.2%
Instruction	22,509,925	22,478,797	23,147,012	22,865,776	21,353,349	21,542,576	22,589,613	0.1%	4.9%
Public Safety	7,685,117	8,289,376	9,883,244	9,655,474	9,404,396	8,313,643	8,547,739	1.8%	2.8%
Transportation	1,088,049	1,148,219	1,282,625	1,297,278	1,238,120	1,286,670	1,488,084	5.4%	15.7%
Health & Human Services	4,125,006	4,110,443	4,766,095	4,548,489	5,848,277	4,835,778	6,948,369	9.1%	43.7%
Environment & Housing	2,968,537	2,759,134	2,441,431	2,710,194	2,759,374	2,898,143	2,434,872	-3.2%	-16.0%
Recreation & Culture	1,308,269	1,415,495	1,933,937	1,370,057	1,999,840	1,521,809	1,790,626	5.4%	17.7%
Debt Service/Interest on Debt /4	3,876,372	1,503,923	1,166,798	1,117,548	7,890,871	2,654,853	1,357,048	-16.0%	-48.9%
Land Purchase & Facility Construction	968,631	657,353	116,744	2,830,812	4,111,953	5,622,891	5,234,057	32.5%	-6.9%
All Other	467,715	280,000	515,305	513,941	1,013,040	971,885	993,639	13.4%	2.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Fairfield County

Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total for School Dist., Counties, & Cities	37,733,947	37,988,361	38,649,841	39,257,318	41,415,686	43,088,333	43,600,171	2.4%	1.2%
School District Total	20,510,936	21,570,379	20,235,805	20,600,993	21,266,448	22,034,409	22,290,186	1.4%	1.2%
County Total	16,985,828	16,370,772	18,382,511	18,633,282	20,139,062	21,046,169	21,306,682	3.8%	1.2%
Cities Total	237,183	47,210	31,525	23,043	10,176	7,755	3,303	-51.0%	-57.4%

Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	125,065,540	124,485,595	122,309,910	122,592,567	121,235,201	125,976,182	127,726,991	0.4%	1.4%
Owner Occupied (4% assessment ratio)	20,159,244	21,016,972	21,111,931	22,376,672	23,360,512	24,092,463	24,847,437	3.5%	3.1%
Agricultural (Private) (4%)	1,611,809	1,655,063	1,755,621	1,781,718	1,892,790	1,970,948	1,992,097	3.6%	1.1%
Agricultural (Corporate) (6%)	777,620	684,466	552,178	558,368	578,010	843,298	842,266	1.3%	-0.1%
Commercial/Rental (6%)	21,370,142	21,607,377	21,590,718	22,509,039	22,796,841	22,368,997	22,435,695	0.8%	0.3%
Personal Property (Vehicles) /6	9,022,060	8,366,572	8,363,695	7,982,270	7,002,528	6,739,554	7,269,350	-3.5%	7.9%
Other Personal Property County (10.5%)	1,030,360	879,100	586,420	646,990	687,890	743,200	635,260	-7.7%	-14.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,704,090	2,631,870	2,798,050	2,915,750	1,820,290	1,099,810	835,280	-17.8%	-24.1%
Utility (10.5%)	65,684,250	64,735,630	62,694,580	60,902,440	60,418,350	65,067,044	65,118,542	-0.1%	0.1%
Business Personal (10.5%)	1,946,670	2,091,330	2,018,560	2,102,780	2,010,050	2,474,300	3,228,460	8.8%	30.5%
Motor Carrier (9.5%)\\	759,295	817,215	838,157	816,540	667,940	576,568	522,604	-6.0%	-9.4%
Fee-in-Lieu and Joint Industrial Park /7	0	0	0	0	0	0	0	n/a	n/a

Total Average Millage Rates /2	375.9	384.6	396.2	412.2	409.8	413.3	419.1	1.8%	1.4%
School Districts /3	175.2	184.5	192.8	197.2	206.1	204.8	204.6	2.6%	-0.1%
Counties /4	131.6	127.8	145.8	145.5	160.9	158.7	163.9	3.7%	3.3%
Cities & Special Purpose Districts /5	69.1	72.3	57.6	69.6	42.8	49.8	50.6	-5.1%	1.6%

Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	37,733,947	37,988,361	38,649,841	39,257,318	41,415,686	43,088,333	43,600,171	2.4%	1.2%
Owner Occupied	3,812,259	4,080,301	2,679,073	2,937,393	3,655,984	3,808,526	4,067,205	1.1%	6.8%
Agricultural (Private)	505,651	526,541	604,460	620,552	705,368	727,033	745,096	6.7%	2.5%
Agricultural (Corporate)	243,952	217,756	190,115	194,473	215,402	311,071	315,029	4.4%	1.3%
Commercial/Rental	6,704,162	6,874,163	7,433,680	7,839,635	8,495,487	8,251,355	8,391,534	3.8%	1.7%
Personal Property (Vehicles)	2,830,367	2,661,738	2,879,618	2,780,131	2,609,567	2,486,050	2,718,926	-0.7%	9.4%
Other Personal Property County	323,241	279,677	201,904	225,339	256,350	274,148	237,604	-5.0%	-13.3%
Manufacturing	1,859,191	1,827,892	2,091,693	2,431,422	1,964,002	2,103,184	1,365,750	-5.0%	-35.1%
Utility	20,606,219	20,594,970	21,585,731	21,211,608	22,515,545	24,001,579	24,356,031	2.8%	1.5%
Business Personal	610,702	665,335	694,990	732,374	749,067	912,706	1,207,528	12.0%	32.3%
Motor Carrier	238,203	259,988	288,577	284,391	248,915	212,681	195,468	-3.2%	-8.1%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Fairfield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	42,335,444	46,901,088	46,744,022	44,235,312	42,468,582	43,336,368	45,762,645	1.3%	5.6%
Revenues from Local Sources	23,102,832	25,818,783	21,997,433	22,301,193	22,523,646	23,070,566	23,796,765	0.5%	3.1%
Current Property Taxes	20,510,936	21,570,379	20,235,805	20,600,993	21,266,448	22,034,409	22,290,186	1.4%	1.2%
Current Real & Personal Property Taxes	20,373,425	21,561,976	20,069,179	20,505,061	21,124,177	21,900,242	22,180,465	1.4%	1.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	137,511	8,403	166,626	95,932	142,271	134,167	109,721	-3.7%	-18.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,591,896	4,248,404	1,761,628	1,700,200	1,257,198	1,036,157	1,506,579	-8.6%	45.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	909,425	1,204,450	1,054,867	872,968	737,285	685,300	757,180	-3.0%	10.5%
Bonds & Leases	825,000	2,011,213	0	0	0	0	0	-100.0%	n/a
Miscellaneous	857,471	1,032,741	706,761	827,232	519,913	350,857	749,399	-2.2%	113.6%
Revenues from State Sources	14,811,417	16,008,668	19,823,386	16,854,124	14,684,057	14,546,203	14,979,510	0.2%	3.0%
Reimbursements for Property Tax Relief (Tier 1)	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	0.0%	0.0%
Homestead Exemption (Tier 2) /1	630,845	673,986	666,908	667,981	668,713	668,628	670,332	1.0%	0.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,944,117	2,173,169	2,327,899	2,365,886	2,447,360	n/a	3.4%
\$2.5 Million Minimum Disbursement /3	0	0	555,883	326,831	172,101	134,114	52,640	n/a	-60.8%
State-Shared Taxes (Aid to Subdivisions)	42,310	31,732	42,310	42,310	45,756	42,310	42,310	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	3,937	3,260	6,608	44,200	19,275	16,007	21,255	32.4%	32.8%
State Grants 4/	3,050,099	3,214,475	3,410,843	3,324,515	3,200,127	3,398,859	3,226,443	0.9%	-5.1%
Education Finance Act (EFA)	5,792,997	5,662,220	6,192,833	5,086,271	4,046,767	3,620,018	3,993,937	-6.0%	10.3%
Education Improvement Act (EIA)	3,543,164	4,573,820	4,959,451	3,578,529	2,766,608	2,664,734	2,871,691	-3.4%	7.8%
Education Lottery	352,431	453,541	648,799	214,684	41,177	240,013	257,908	-5.1%	7.5%
Revenues from Federal Sources	4,421,195	5,073,637	4,923,203	5,079,995	5,260,879	5,719,599	6,986,370	7.9%	22.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	47,589,998	45,557,409	44,342,298	45,641,639	42,249,860	45,419,668	46,461,063	-0.4%	2.3%
Administration	21,803,475	21,084,831	20,702,961	21,201,861	19,184,829	19,680,306	21,116,865	-0.5%	7.3%
Instruction	22,509,925	22,478,797	23,147,012	22,865,776	21,353,349	21,542,576	22,589,613	0.1%	4.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	9,187	9,294	8,883	0	0	0	500	-38.4%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	91,975	95,889	100,647	100,078	90,392	73,276	74,467	-3.5%	1.6%
Debt Service/Interest on Debt	2,109,709	1,061,637	89,477	51,472	35,396	1,320,600	167,286	-34.5%	-87.3%
Purchase of Land & Facility Construction	968,631	657,353	116,744	1,233,783	891,595	2,125,103	1,863,817	11.5%	-12.3%
All Other	97,096	169,608	176,574	188,669	694,299	677,807	648,515	37.2%	-4.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Fairfield County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	22,309,528	23,980,257	27,300,363	28,993,062	32,342,921	33,665,010	28,091,374	3.9%	-16.6%
Revenues from Local Sources	18,524,078	19,251,261	22,682,196	24,059,668	26,547,481	27,275,977	23,165,998	3.8%	-15.1%
Current Property Taxes	16,985,828	16,370,772	18,382,511	18,633,282	20,139,062	21,046,169	21,306,682	3.8%	1.2%
Current Real & Personal Property Taxes	15,293,034	14,673,153	16,416,814	16,387,498	17,757,098	18,153,532	19,123,874	3.8%	5.3%
Fee In Lieu of Property Tax	1,010,874	990,590	1,128,325	1,415,900	1,285,652	1,697,492	1,053,333	0.7%	-37.9%
All Other	681,920	707,030	837,371	829,883	1,096,312	1,195,146	1,129,475	8.8%	-5.5%
Local Options Sales Tax (1%)	0	1,419,155	867,717	1,541,319	1,698,533	2,027,628	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	1,541,319	1,812,815	1,999,954	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,538,251	1,461,334	3,431,968	2,343,748	2,897,070	2,202,225	1,859,316	3.2%	-15.6%
Licenses & Permits	129,674	141,002	131,061	69,071	153,053	327,058	79,472	-7.8%	-75.7%
Service Revenue & Charges	1,041,807	881,213	2,195,590	2,061,297	2,279,011	1,757,448	1,633,564	7.8%	-7.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	366,770	439,119	1,105,317	213,380	465,006	117,719	146,280	-14.2%	24.3%
Revenues from State Sources	1,995,993	2,979,733	2,724,524	2,716,790	2,292,651	2,206,372	1,924,940	-0.6%	-12.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	482,652	533,556	580,352	616,090	654,149	645,388	686,871	6.1%	6.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,456,747	1,588,107	1,768,429	1,730,127	1,446,946	1,450,983	1,093,748	-4.7%	-24.6%
Manufacturer's Depreciation Reimbursement	3,035	2,587	60,407	36,152	54,295	6,616	58,490	63.7%	784.1%
State Grants	53,560	855,482	315,336	334,421	137,260	103,385	85,831	8.2%	-17.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	656,084	715,980	588,843	654,499	2,082,204	2,359,459	2,521,116	25.2%	6.9%
Revenues from Other Local Sources	1,133,372	1,033,283	1,304,800	1,562,105	1,420,586	1,823,202	479,320	-13.4%	-73.7%
Total Expenditures (County only)	19,528,798	20,227,064	23,780,771	25,583,035	39,114,402	32,555,417	35,910,801	10.7%	10.3%
Administration	5,356,492	5,640,805	6,070,388	6,972,158	10,282,993	11,075,917	11,931,178	14.3%	7.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,156,461	5,391,171	6,703,523	6,464,274	6,308,510	6,699,704	6,859,878	4.9%	2.4%
Transportation	1,088,049	1,148,219	1,282,625	1,297,278	1,238,120	1,286,670	1,488,084	5.4%	15.7%
Health & Human Services	4,115,819	4,101,149	4,757,212	4,548,489	5,848,277	4,835,778	6,947,869	9.1%	43.7%
Environment & Housing	2,015,430	2,125,988	1,765,557	2,051,610	2,179,888	2,097,671	2,296,890	2.2%	9.5%
Recreation & Culture	1,216,294	1,267,054	1,785,414	1,260,849	1,862,040	1,433,558	1,705,632	5.8%	19.0%
Debt Service/Interest on Debt	472,025	442,286	1,077,321	1,066,076	7,855,475	1,334,253	1,009,667	13.5%	-24.3%
Land Purchase & Facility Construction	0	0	0	1,597,029	3,220,358	3,497,788	3,370,240	n/a	-3.6%
All Other	108,228	110,392	338,731	325,272	318,741	294,078	301,363	18.6%	2.5%

Fairfield County

	FY 06	FY 07	FY 08	FY 09 /1	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	1,385,012	1,835,136	2,008,033	1,929,337	1,514,108	1,391,471	1,871,900	5.1%	34.5%
Revenues from Local Sources	1,070,678	1,429,703	1,553,494	1,499,376	1,329,891	1,126,900	1,702,990	8.0%	51.1%
Current Property Taxes	237,183	47,210	31,525	23,043	10,176	7,755	3,303	-51.0%	-57.4%
Current Real & Personal Property Taxes	216,024	35,492	29,922	23,043	7,957	6,572	3,159	-50.5%	-51.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	21,159	11,718	1,603	0	2,219	1,183	144	-56.5%	-87.8%
Local Options Sales Tax	0	537,311	588,849	506,491	517,215	68,498	711,151	n/a	938.2%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	1,487	24,612	28,861	25,379	25,767	26,735	27,955	63.1%	4.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	832,008	820,570	904,259	944,463	776,733	1,023,912	960,581	2.4%	-6.2%
Licenses & Permits	505,176	509,435	536,506	580,875	489,253	616,341	614,663	3.3%	-0.3%
Service Revenue & Charges	257,084	186,524	231,805	306,301	267,883	376,494	309,571	3.1%	-17.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	69,748	124,611	135,948	57,287	19,597	31,077	36,347	-10.3%	17.0%
Revenues from State Sources	143,345	187,194	177,759	195,687	156,570	137,169	168,310	2.7%	22.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,894	2,854	2,750	3,266	3,166	3,035	26,186	44.4%	762.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	109,157	159,196	158,781	153,952	153,404	134,134	142,124	4.5%	6.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	31,294	25,144	16,228	38,469	0	0	0	-100.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	170,989	218,239	276,780	234,274	27,647	127,402	600	-61.0%	-99.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (Cities only)	5,614,471	5,688,056	6,063,183	6,051,209	5,218,920	3,822,069	4,111,619	-5.1%	7.6%
Administration	575,679	2,104,153	2,159,712	2,192,295	1,496,140	1,392,683	2,051,393	23.6%	47.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,528,656	2,898,205	3,179,721	3,191,200	3,095,886	1,613,939	1,687,861	-6.5%	4.6%
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	953,107	633,146	675,874	658,584	579,486	800,472	137,982	-27.5%	-82.8%
Recreation & Culture	0	52,552	47,876	9,130	47,408	14,975	10,527	n/a	-29.7%
Debt Service/Interest on Debt	1,294,638	0	0	0	0	0	180,095	-28.0%	n/a
Purchase of Land & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	262,391	0	0	0	0	0	43,761	-25.8%	n/a

* Cities Included: Jenkinsville, Ridgeway, & Winnsboro.

/1 In FY 09 Jenkinsville was excluded

Fairfield County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	20,510,936	21,570,379	20,235,805	20,600,993	21,266,448	22,034,409	22,290,186	1.4%	1.2%
Owner Occupied	2,135,474	2,481,731	729,629	842,880	1,091,725	1,171,853	1,240,837	-8.7%	5.9%
Agricultural (Private)	282,326	305,338	338,401	351,275	390,157	403,588	407,587	6.3%	1.0%
Agricultural (Corporate)	136,208	126,275	106,434	110,085	119,144	172,681	172,329	4.0%	-0.2%
Commercial/Rental	3,743,209	3,986,287	4,161,668	4,437,780	4,699,069	4,580,462	4,590,385	3.5%	0.2%
Personal Property (Vehicles)	1,580,311	1,543,526	1,612,124	1,573,748	1,443,418	1,380,047	1,487,323	-1.0%	7.8%
Other Personal Property	180,479	162,183	113,034	127,558	141,793	152,184	129,975	-5.3%	-14.6%
Manufacturing	473,650	485,547	539,331	574,856	375,213	225,206	170,900	-15.6%	-24.1%
Utility	11,505,301	11,942,902	12,084,545	12,007,250	12,453,919	13,323,668	13,323,375	2.5%	0.0%
Business Personal	340,980	385,824	389,083	414,575	414,328	506,658	660,549	11.7%	30.4%
Motor Carrier	132,999	150,766	161,557	160,985	137,681	118,063	106,926	-3.6%	-9.4%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	16,457,606	15,913,739	17,834,537	17,833,472	19,507,560	19,994,066	20,940,220	4.1%	4.7%
Owner Occupied	2,652,792	2,686,725	3,078,422	3,255,122	3,758,864	3,823,789	4,073,617	7.4%	6.5%
Agricultural (Private)	212,101	211,577	255,995	259,186	304,563	312,815	326,595	7.5%	4.4%
Agricultural (Corporate)	102,328	87,499	80,515	81,225	93,006	133,842	138,085	5.1%	3.2%
Commercial/Rental	2,812,136	2,762,200	3,148,236	3,274,377	3,668,165	3,550,252	3,678,223	4.6%	3.6%
Personal Property (Vehicles)	1,187,230	1,069,549	1,219,547	1,161,176	1,126,754	1,069,655	1,191,775	0.1%	11.4%
Other Personal Property	135,587	112,381	85,508	94,117	110,686	117,956	104,148	-4.3%	-11.7%
Manufacturing	355,836	336,448	407,996	424,153	292,897	174,554	136,940	-14.7%	-21.5%
Utility	8,643,512	8,275,543	9,141,768	8,859,444	9,721,719	10,326,990	10,675,869	3.6%	3.4%
Business Personal	256,166	267,347	294,335	305,890	323,431	392,704	529,290	12.9%	34.8%
Motor Carrier	99,917	104,469	122,215	118,782	107,476	91,509	85,678	-2.5%	-6.4%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Florence County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	312,540,289	340,829,254	355,200,381	352,621,799	383,687,576	389,808,548	383,372,864	3.5%	-1.7%
Revenues from Local Sources	160,895,721	174,537,636	168,549,854	171,053,892	185,867,371	216,087,488	210,895,635	4.6%	-2.4%
Current Property Taxes	88,525,039	95,966,636	84,315,337	85,178,547	96,710,708	97,607,941	98,301,824	1.8%	0.7%
Current Real & Personal Property Taxes	84,080,676	91,413,789	79,114,066	80,232,320	91,300,065	92,146,782	92,953,475	1.7%	0.9%
Fee In Lieu of Property Tax (only Counties and Cities)	2,823,586	2,762,485	2,932,474	3,250,150	3,283,340	3,310,241	3,392,104	3.1%	2.5%
All Other	1,620,776	1,790,362	2,268,797	1,696,077	2,127,303	2,150,918	1,956,246	3.2%	-9.1%
Local Options Sales Tax	18,389,682	19,991,541	21,089,258	21,014,559	18,249,772	16,602,419	17,733,887	-0.6%	6.8%
Local Hospitality Tax	2,371,249	2,661,073	2,809,572	3,663,601	4,058,999	4,399,659	4,622,374	11.8%	5.1%
Local Accommodations Tax	1,204,733	1,345,912	1,348,642	1,290,451	1,366,130	1,357,987	1,541,972	4.2%	13.5%
Capital Projects/Transportation Tax	0	0	0	0	0	19,877,638	21,121,450	n/a	6.3%
Licenses, fees, Charges, Bonds, etc.	50,405,019	54,572,474	58,987,045	59,906,734	65,481,762	76,241,844	67,574,127	5.0%	-11.4%
Licenses & Permits	11,942,453	12,679,403	14,346,279	13,630,726	13,610,168	14,205,928	13,721,449	2.3%	-3.4%
Service Revenue & Charges	26,959,902	28,094,654	27,335,479	26,178,583	27,351,291	27,505,021	23,875,925	-2.0%	-13.2%
Bonds & Leases	0	1,200,000	2,700,000	7,270,261	11,986,537	22,971,305	21,450,674	n/a	-6.6%
Miscellaneous	11,502,664	12,598,417	14,605,287	12,827,164	12,533,766	11,559,590	8,526,079	-4.9%	-26.2%
Revenues from State Sources	115,500,903	127,648,937	146,385,926	140,968,537	131,504,817	123,804,434	131,553,373	2.2%	6.3%
Reimbursements for Property Tax Relief (Tier 1)	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	0.0%	0.0%
Homestead Exemption (Tier 2) /1	4,061,601	4,565,281	4,515,397	4,494,033	4,769,028	4,862,998	4,858,352	3.0%	-0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	13,210,069	14,008,937	15,112,894	15,391,487	16,008,925	n/a	4.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	10,123,740	11,060,141	11,467,382	10,955,721	9,638,585	8,604,573	8,164,685	-3.5%	-5.1%
Manufacturer's Depreciation Reimbursement	3,278,545	3,672,439	3,563,351	3,721,538	3,857,713	3,916,256	3,853,299	2.7%	-1.6%
State Grants	22,043,384	28,573,531	29,602,650	32,699,866	33,711,271	28,535,910	31,505,667	6.1%	10.4%
Education Finance Act (EFA)	49,928,056	51,909,159	54,357,297	49,691,651	41,134,634	36,720,381	42,424,971	-2.7%	15.5%
Education Improvement Act (EIA)	18,363,394	20,194,943	22,266,751	18,120,675	15,668,397	17,929,085	17,285,872	-1.0%	-3.6%
Education Lottery	1,793,835	1,765,094	1,494,679	1,367,768	1,703,946	1,935,396	1,543,253	-2.5%	-20.3%
Revenues from Federal Sources	30,840,110	31,454,564	35,153,101	34,078,474	55,900,327	43,303,327	34,939,833	2.1%	-19.3%
Revenues from Other Local Sources	5,303,554	7,188,117	5,111,500	6,520,895	10,415,061	6,613,299	5,984,023	2.0%	-9.5%
Total Expenditures (School Dist., Counties, & Cities)	312,307,823	339,363,269	347,757,924	384,091,411	394,316,376	414,405,391	404,112,131	4.4%	-2.5%
Administration	93,229,398	116,281,378	114,570,196	120,349,055	131,298,967	116,541,538	114,472,882	3.5%	-1.8%
Instruction	107,321,861	113,144,956	120,320,630	123,072,932	122,126,973	115,880,788	114,656,562	1.1%	-1.1%
Public Safety	35,626,385	36,121,756	37,294,980	39,263,109	39,453,776	40,336,302	41,178,319	2.4%	2.1%
Transportation	7,573,371	6,191,469	7,522,546	6,344,221	6,694,798	6,505,724	6,807,093	-1.8%	4.6%
Health & Human Services	8,268,179	6,444,085	7,365,767	7,192,103	7,194,497	6,583,567	7,035,973	-2.7%	6.9%
Environment & Housing	11,851,444	11,492,315	12,159,653	16,419,761	14,163,267	12,718,027	14,667,030	3.6%	15.3%
Recreation & Culture	12,234,557	17,026,943	13,677,447	16,978,683	17,720,117	17,368,131	14,978,474	3.4%	-13.8%
Debt Service/Interest on Debt /4	19,836,657	20,104,459	21,025,771	20,705,340	27,370,440	24,449,922	24,135,284	3.3%	-1.3%
Land Purchase & Facility Construction	5,577,959	5,482,199	6,349,659	18,049,235	18,159,001	66,203,486	57,820,841	47.7%	-12.7%
All Other	10,788,012	7,073,709	7,471,275	15,716,973	10,134,540	7,817,906	8,359,673	-4.2%	6.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Florence County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
School District Total	88,525,039	95,966,636	84,315,337	85,178,547	96,710,708	97,607,941	98,301,824	1.8%	0.7%
County Total	59,884,877	63,644,302	54,357,565	54,623,956	64,267,134	63,989,933	64,333,733	1.2%	0.5%
Cities Total	24,518,455	28,193,995	26,164,641	26,577,519	28,129,139	28,327,749	28,027,822	2.3%	-1.1%
	4,121,707	4,128,339	3,793,131	3,977,072	4,314,435	5,290,259	5,940,269	6.3%	12.3%
Assessed Property Values for Tax Years									
Total Assessed Value	2005	2006	2007	2008	2009	2010	2011		
Owner Occupied (4% assessment ratio)	457,637,218	460,657,974	463,844,245	472,129,727	481,867,817	491,624,256	488,724,189	1.1%	-0.6%
Agricultural (Private) (4%)	122,990,105	127,028,957	131,119,856	136,772,934	141,265,198	152,644,720	155,148,943	3.9%	1.6%
Agricultural (Corporate) (6%)	8,747,818	8,981,339	8,803,085	8,895,355	9,089,296	9,321,320	9,429,559	1.3%	1.2%
Commercial/Rental (6%)	803,983	664,948	661,216	668,508	687,558	647,054	640,394	-3.7%	-1.0%
Personal Property (Vehicles) /6	132,262,403	131,293,143	131,350,703	137,199,964	141,030,156	146,180,884	143,240,119	1.3%	-2.0%
Other Personal Property County (10.5%)	61,955,289	60,984,235	58,289,613	55,134,710	48,723,345	46,287,557	49,531,607	-3.7%	7.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	8,409,647	9,294,889	9,027,837	7,998,494	8,177,746	7,639,425	6,435,389	-4.4%	-15.8%
Utility (10.5%)	43,296,260	42,941,072	41,570,946	39,193,690	43,967,749	39,765,694	36,312,952	-2.9%	-8.7%
Business Personal (10.5%)	27,638,511	28,601,564	27,940,331	28,642,352	29,399,769	30,038,457	28,555,229	0.5%	-4.9%
Motor Carrier (9.5%)	22,405,599	22,324,356	24,228,076	20,314,656	19,682,958	18,129,108	18,704,314	-3.0%	3.2%
Fee-in-Lieu and Joint Industrial Park /7	1,748,733	1,907,811	2,056,254	1,953,338	2,012,716	1,683,142	1,483,612	-2.7%	-11.9%
	27,378,870	26,635,660	28,796,328	35,355,726	37,831,326	39,286,895	39,242,071	6.2%	-0.1%
Total Average Millage Rates /2									
School Districts /3	297.8	306.3	313.8	320.8	326.4	332.4	340.4	2.3%	2.4%
Counties /4	143.8	151.0	158.4	157.9	177.0	173.5	176.5	3.5%	1.7%
Cities & Special Purpose Districts /5	49.8	58.1	53.1	52.4	54.6	54.1	53.6	1.2%	-0.8%
	104.3	97.2	102.3	110.5	94.8	104.8	110.3	0.9%	5.2%
Estimated Total Property Tax Revenues									
Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Owner Occupied	88,525,039	95,966,636	84,315,337	85,178,547	96,710,708	97,607,941	98,301,824	1.8%	0.7%
Agricultural (Private)	15,741,761	18,116,085	6,052,382	6,394,611	9,159,777	11,239,032	11,854,246	-4.6%	5.5%
Agricultural (Corporate)	1,828,776	2,021,381	1,993,063	2,003,537	2,248,759	2,283,962	2,347,826	4.3%	2.8%
Commercial/Rental	168,077	149,656	149,703	150,571	170,107	158,545	159,449	-0.9%	0.6%
Personal Property (Vehicles)	27,650,132	29,549,433	29,738,462	30,902,111	34,891,897	35,818,060	35,664,745	4.3%	-0.4%
Other Personal Property County	12,952,070	13,725,390	13,197,063	12,418,217	12,054,514	11,341,637	12,332,663	-0.8%	8.7%
Manufacturing	1,758,080	2,091,950	2,043,948	1,801,534	2,023,234	1,871,855	1,602,320	-1.5%	-14.4%
Utility	11,874,891	12,426,998	12,344,346	12,077,906	14,161,284	13,053,855	12,433,510	0.8%	-4.8%
Business Personal	5,777,972	6,437,198	6,325,832	6,451,234	7,273,719	7,360,191	7,109,844	3.5%	-3.4%
Motor Carrier	4,684,005	5,024,421	5,485,359	4,575,553	4,869,708	4,442,096	4,657,107	-0.1%	4.8%
Fee-in-Lieu and Joint Industrial Park	365,582	429,381	465,546	439,958	497,961	412,413	369,398	0.2%	-10.4%
	5,723,693	5,994,743	6,519,634	7,963,315	9,359,748	9,626,295	9,770,716	9.3%	1.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Florence County

								6 Year Compound Growth Rate	FY 12 Percent Change
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues (School District only)	205,019,153	218,031,662	231,842,199	230,006,550	247,498,489	249,965,163	243,490,456	2.9%	-2.6%
Revenues from Local Sources	75,558,516	81,503,178	72,915,189	74,873,447	89,624,092	99,780,588	97,489,391	4.3%	-2.3%
Current Property Taxes	59,884,877	63,644,302	54,357,565	54,623,956	64,267,134	63,989,933	64,333,733	1.2%	0.5%
Current Real & Personal Property Taxes	59,620,836	63,343,460	53,589,100	54,290,024	63,943,450	63,715,710	64,087,259	1.2%	0.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	264,041	300,842	768,465	333,932	323,684	274,223	246,474	-1.1%	-10.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	15,673,639	17,858,876	18,557,624	20,249,491	25,356,958	35,790,655	33,155,658	13.3%	-7.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	8,776,420	9,855,343	9,119,827	7,297,136	6,665,119	6,677,061	6,797,522	-4.2%	1.8%
Bonds & Leases	0	1,200,000	2,700,000	7,270,261	11,986,537	22,971,305	21,450,674	n/a	-6.6%
Miscellaneous	6,897,219	6,803,533	6,737,797	5,682,094	6,705,302	6,142,289	4,907,462	-5.5%	-20.1%
Revenues from State Sources	100,980,818	107,817,535	129,236,618	123,066,720	112,551,889	110,372,981	115,542,607	2.3%	4.7%
Reimbursements for Property Tax Relief (Tier 1)	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,613,043	2,852,991	2,766,254	2,745,556	2,954,783	2,963,960	2,951,060	2.0%	-0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	13,210,069	14,008,937	15,112,894	15,391,487	16,008,925	n/a	4.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	783,135	779,381	786,264	782,700	784,174	782,330	781,700	0.0%	-0.1%
Manufacturer's Depreciation Reimbursement	1,591,592	1,753,986	1,654,573	1,758,278	1,876,276	1,911,157	1,837,492	2.4%	-3.9%
State Grants 4/	19,999,414	22,653,632	26,792,382	28,682,806	27,408,436	26,830,836	26,800,985	5.0%	-0.1%
Education Finance Act (EFA)	49,928,056	51,909,159	54,357,297	49,691,651	41,134,634	36,720,381	42,424,971	-2.7%	15.5%
Education Improvement Act (EIA)	18,363,394	20,194,943	22,266,751	18,120,675	15,668,397	17,929,085	17,285,872	-1.0%	-3.6%
Education Lottery	1,793,835	1,765,094	1,494,679	1,367,768	1,703,946	1,935,396	1,543,253	-2.5%	-20.3%
Revenues from Federal Sources	28,479,819	28,710,949	29,690,392	32,066,383	45,322,508	39,811,594	30,458,458	1.1%	-23.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	202,308,468	218,167,409	229,176,752	240,016,315	242,782,834	232,949,487	241,774,820	3.0%	3.8%
Administration	74,289,444	84,964,043	87,742,481	92,391,574	92,457,559	87,072,715	87,646,629	2.8%	0.7%
Instruction	107,321,861	113,144,956	120,320,630	123,072,932	122,126,973	115,880,788	114,656,562	1.1%	-1.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	571,921	639,504	694,846	818,809	889,292	989,904	882,516	7.5%	-10.8%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	2,432,708	2,029,295	2,357,507	2,313,799	2,462,892	1,002,997	515,155	-22.8%	-48.6%
Debt Service/Interest on Debt	9,258,011	9,143,114	10,307,146	10,288,723	17,093,553	15,352,986	14,870,862	8.2%	-3.1%
Purchase of Land & Facility Construction	5,100,333	4,911,934	4,714,733	8,156,156	5,421,793	11,208,112	22,442,257	28.0%	100.2%
All Other	3,334,190	3,334,563	3,039,409	2,974,322	2,330,772	1,441,985	760,839	-21.8%	-47.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Florence County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	71,914,256	83,089,216	77,450,279	80,432,659	91,861,117	96,438,251	96,431,480	5.0%	0.0%
Revenues from Local Sources	55,073,557	60,769,497	58,789,810	59,582,401	60,450,944	78,263,352	77,810,835	5.9%	-0.6%
Current Property Taxes	24,518,455	28,193,995	26,164,641	26,577,519	28,129,139	28,327,749	28,027,822	2.3%	-1.1%
Current Real & Personal Property Taxes	20,630,789	24,298,969	22,014,444	22,274,895	23,439,881	23,591,082	23,382,786	2.1%	-0.9%
Fee In Lieu of Property Tax	2,761,154	2,706,378	2,860,415	3,155,912	3,173,415	3,190,385	3,271,721	2.9%	2.5%
All Other	1,126,511	1,188,648	1,289,782	1,146,712	1,515,843	1,546,282	1,373,316	3.4%	-11.2%
Local Options Sales Tax (1%)	11,480,493	13,032,620	13,836,772	13,835,271	11,238,944	9,960,257	11,027,630	-0.7%	10.7%
Local Hospitality Tax	0	0	0	759,519	1,194,695	1,313,813	1,363,730	n/a	3.8%
Local Accommodations Tax (3%)	1,183,531	1,329,461	1,328,729	1,276,175	1,349,735	1,356,360	1,541,820	4.5%	13.7%
Capital Projects/Transportation Tax	0	0	0	0	0	19,877,638	21,121,450	n/a	6.3%
Licenses, fees, Charges, Bonds, etc.	17,891,079	18,213,421	17,459,668	17,133,916	18,538,431	17,427,535	14,728,382	-3.2%	-15.5%
Licenses & Permits	2,222,040	2,500,544	2,272,161	1,829,099	1,671,735	2,073,223	1,913,354	-2.5%	-7.7%
Service Revenue & Charges	12,950,117	12,510,598	12,151,225	13,187,499	14,350,311	14,559,679	11,833,078	-1.5%	-18.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,718,922	3,202,279	3,036,282	2,117,318	2,516,385	794,633	981,950	-15.6%	23.6%
Revenues from State Sources	11,127,397	15,468,087	13,234,735	15,023,755	16,278,299	10,958,424	13,343,915	3.1%	21.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,019,016	1,267,156	1,304,316	1,317,312	1,371,516	1,444,861	1,446,506	6.0%	0.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,446,935	8,228,718	8,486,006	8,117,591	6,926,148	5,980,905	5,399,416	-5.2%	-9.7%
Manufacturer's Depreciation Reimbursement	1,679,352	1,915,454	1,903,935	1,954,736	1,970,516	1,995,143	1,997,244	2.9%	0.1%
State Grants	982,095	4,056,759	1,540,477	3,634,117	6,010,119	1,537,516	4,500,749	28.9%	192.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,268,718	879,984	1,147,512	398,020	5,765,028	1,432,609	404,689	-17.3%	-71.8%
Revenues from Other Local Sources	4,444,583	5,971,648	4,278,222	5,428,483	9,366,846	5,783,866	4,872,041	1.5%	-15.8%
Total Expenditures (County only)	69,554,875	77,624,352	74,879,668	86,971,908	94,138,341	81,074,768	80,442,722	2.5%	-0.8%
Administration	12,685,142	24,935,548	20,790,316	21,943,467	33,077,463	23,751,771	21,233,416	9.0%	-10.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	20,050,437	19,594,602	21,151,049	22,270,281	23,424,418	23,164,978	22,913,032	2.2%	-1.1%
Transportation	4,659,130	4,006,708	5,271,780	4,024,208	4,636,642	4,364,398	4,179,346	-1.8%	-4.2%
Health & Human Services	6,139,981	5,508,725	6,420,701	6,239,767	5,808,320	5,403,263	5,962,272	-0.5%	10.3%
Environment & Housing	5,867,649	6,059,239	4,398,538	8,892,744	6,418,483	6,061,062	6,719,990	2.3%	10.9%
Recreation & Culture	7,833,840	9,205,990	7,089,988	7,005,080	10,513,615	7,602,129	7,887,864	0.1%	3.8%
Debt Service/Interest on Debt	6,546,567	6,360,007	6,709,079	6,302,570	6,353,600	6,031,628	6,296,414	-0.6%	4.4%
Land Purchase & Facility Construction	0	0	559,444	0	0	0	0	n/a	n/a
All Other	5,772,129	1,953,533	2,488,773	10,293,791	3,905,800	4,695,539	5,250,388	-1.6%	11.8%

Florence County

	FY 06	FY 07	FY 08	FY 09	FY 10 /1	FY 11 /1	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	35,606,880	39,708,376	45,907,903	42,182,590	44,327,970	43,405,134	43,450,928	3.4%	0.1%
Revenues from Local Sources	30,263,648	32,264,961	36,844,855	36,598,045	35,792,335	38,043,548	35,595,409	2.7%	-6.4%
Current Property Taxes	4,121,707	4,128,339	3,793,131	3,977,072	4,314,435	5,290,259	5,940,269	6.3%	12.3%
Current Real & Personal Property Taxes	3,829,051	3,771,360	3,510,522	3,667,401	3,916,734	4,839,990	5,483,430	6.2%	13.3%
Fee In Lieu of Property Tax	62,432	56,107	72,059	94,238	109,925	119,856	120,383	11.6%	0.4%
All Other	230,224	300,872	210,550	215,433	287,776	330,413	336,456	6.5%	1.8%
Local Options Sales Tax	6,909,189	6,958,921	7,252,486	7,179,288	7,010,828	6,642,162	6,706,257	-0.5%	1.0%
Local Hospitality Tax	2,371,249	2,661,073	2,809,572	2,904,082	2,864,304	3,085,846	3,258,644	5.4%	5.6%
Local Accommodations Tax	21,202	16,451	19,913	14,276	16,395	1,627	152	-56.1%	-90.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	16,840,301	18,500,177	22,969,753	22,523,327	21,586,373	23,023,654	19,690,087	2.6%	-14.5%
Licenses & Permits	9,720,413	10,178,859	12,074,118	11,801,627	11,938,433	12,132,705	11,808,095	3.3%	-2.7%
Service Revenue & Charges	5,233,365	5,728,713	6,064,427	5,693,948	6,335,861	6,268,281	5,245,325	0.0%	-16.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,886,523	2,592,605	4,831,208	5,027,752	3,312,079	4,622,668	2,636,667	5.7%	-43.0%
Revenues from State Sources	3,392,688	4,363,315	3,914,573	2,878,062	2,674,629	2,473,029	2,666,851	-3.9%	7.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	429,542	445,134	444,827	431,165	442,729	454,177	460,786	1.2%	1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,893,670	2,052,042	2,195,112	2,055,430	1,928,263	1,841,338	1,983,569	0.8%	7.7%
Manufacturer's Depreciation Reimbursement	7,601	2,999	4,843	8,524	10,921	9,956	18,563	16.0%	86.5%
State Grants	1,061,875	1,863,140	1,269,791	382,943	292,716	167,558	203,933	-24.0%	21.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,091,573	1,863,631	4,315,197	1,614,071	4,812,791	2,059,124	4,076,686	24.6%	98.0%
Revenues from Other Local Sources	858,971	1,216,469	833,278	1,092,412	1,048,215	829,433	1,111,982	4.4%	34.1%
Total Expenditures (Cities only)	40,444,480	43,571,508	43,701,504	57,103,189	57,395,201	100,381,136	81,894,589	12.5%	-18.4%
Administration	6,254,812	6,381,787	6,037,399	6,014,014	5,763,945	5,717,052	5,592,837	-1.8%	-2.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	15,575,948	16,527,154	16,143,931	16,992,828	16,029,358	17,171,324	18,265,287	2.7%	6.4%
Transportation	2,914,241	2,184,761	2,250,766	2,320,013	2,058,156	2,141,326	2,627,747	-1.7%	22.7%
Health & Human Services	1,556,277	295,856	250,220	133,527	496,885	190,400	191,185	-29.5%	0.4%
Environment & Housing	5,983,795	5,433,076	7,761,115	7,527,017	7,744,784	6,656,965	7,947,040	4.8%	19.4%
Recreation & Culture	1,968,009	5,791,658	4,229,952	7,659,804	4,743,610	8,763,005	6,575,455	22.3%	-25.0%
Debt Service/Interest on Debt	4,032,079	4,601,338	4,009,546	4,114,047	3,923,287	3,065,308	2,968,008	-5.0%	-3.2%
Purchase of Land & Facility Construction	477,626	570,265	1,075,482	9,893,079	12,737,208	54,995,374	35,378,584	104.9%	-35.7%
All Other	1,681,693	1,785,613	1,943,093	2,448,860	3,897,968	1,680,382	2,348,446	5.7%	39.8%

* Cities Included: Coward, Florence, Johnsonville, Lake City, Olanta, Pamplico, Quinby, Scranton & Timmons ville.

/1 In FYs 09, 10, 11 & 12 Timmons ville was excluded

Florence County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	59,884,877	63,644,302	54,357,565	54,623,956	64,267,134	63,989,933	64,333,733	1.2%	0.5%
Owner Occupied	11,773,595	13,271,175	1,651,831	1,676,831	3,982,044	5,181,838	5,463,717	-12.0%	5.4%
Agricultural (Private)	1,257,649	1,356,052	1,394,467	1,404,425	1,608,763	1,617,116	1,664,147	4.8%	2.9%
Agricultural (Corporate)	115,586	100,397	104,741	105,546	121,695	112,255	113,018	-0.4%	0.7%
Commercial/Rental	19,014,997	19,823,354	20,806,816	21,661,537	24,961,686	25,360,290	25,279,298	4.9%	-0.3%
Personal Property (Vehicles)	8,907,139	9,207,732	9,233,459	8,704,832	8,623,807	8,030,228	8,741,436	-0.3%	8.9%
Other Personal Property	1,209,031	1,403,393	1,430,069	1,262,826	1,447,423	1,325,331	1,135,730	-1.0%	-14.3%
Manufacturing	6,224,583	6,483,477	6,585,112	6,188,016	7,782,088	6,898,778	6,408,581	0.5%	-7.1%
Utility	3,973,512	4,318,420	4,425,932	4,522,140	5,203,623	5,211,242	5,039,483	4.0%	-3.3%
Business Personal	3,221,190	3,370,653	3,837,887	3,207,338	3,483,793	3,145,141	3,300,974	0.4%	5.0%
Motor Carrier	251,410	288,052	325,724	308,399	356,241	292,001	261,831	0.7%	-10.3%
Fee-in-Lieu and Joint Industrial Park	3,936,184	4,021,597	4,561,528	5,582,067	6,695,970	6,815,714	6,925,518	9.9%	1.6%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	22,776,317	26,754,773	24,608,542	24,738,919	26,327,240	26,582,225	26,202,608	2.4%	-1.4%
Owner Occupied	6,121,140	7,377,775	6,956,362	7,166,705	7,718,139	8,253,531	8,318,203	5.2%	0.8%
Agricultural (Private)	435,373	521,631	467,034	466,104	496,601	504,006	505,559	2.5%	0.3%
Agricultural (Corporate)	40,014	38,620	35,080	35,029	37,565	34,986	34,334	-2.5%	-1.9%
Commercial/Rental	6,582,617	7,625,437	6,968,609	7,189,081	7,705,297	7,904,030	7,679,719	2.6%	-2.8%
Personal Property (Vehicles)	3,083,476	3,541,932	3,092,466	2,888,980	2,662,040	2,502,778	2,655,603	-2.5%	6.1%
Other Personal Property	418,543	539,842	478,958	419,110	446,798	413,065	345,029	-3.2%	-16.5%
Manufacturing	2,154,828	2,493,995	2,205,482	2,053,693	2,402,214	2,150,139	1,946,894	-1.7%	-9.5%
Utility	1,375,551	1,661,164	1,482,331	1,500,818	1,606,280	1,624,186	1,530,969	1.8%	-5.7%
Business Personal	1,115,113	1,296,587	1,285,383	1,064,459	1,075,394	980,245	1,002,819	-1.8%	2.3%
Motor Carrier	87,033	110,805	109,091	102,352	109,966	91,008	79,543	-1.5%	-12.6%
Fee-in-Lieu and Joint Industrial Park	1,362,629	1,546,985	1,527,745	1,852,589	2,066,945	2,124,250	2,103,936	7.5%	-1.0%

Georgetown County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	164,158,821	189,709,662	206,731,889	214,218,801	205,210,992	228,841,849	256,757,914	7.7%	12.2%
Revenues from Local Sources	102,902,685	130,111,704	133,431,519	146,635,662	142,196,660	163,563,881	192,424,849	11.0%	17.6%
Current Property Taxes	68,377,936	80,237,804	81,522,611	86,169,251	89,892,977	89,673,575	89,376,075	4.6%	-0.3%
Current Real & Personal Property Taxes	67,480,591	79,301,862	80,192,881	84,604,676	86,578,176	87,037,876	86,833,532	4.3%	-0.2%
Fee In Lieu of Property Tax (only Counties and Cities)	203,052	103,758	265,047	128,608	1,636,996	1,325,965	1,232,347	35.1%	-7.1%
All Other	694,294	832,184	1,064,682	1,435,967	1,677,805	1,309,734	1,310,196	11.2%	0.0%
Local Options Sales Tax	7,901	9,168	9,682	5,515	8,135	4,800	0	-100.0%	n/a
Local Hospitality Tax	2,393,569	2,594,791	2,599,581	2,536,877	2,413,549	2,496,325	2,642,160	1.7%	5.8%
Local Accommodations Tax	1,964,027	2,111,461	2,141,665	2,048,499	1,973,247	2,157,845	2,245,308	2.3%	4.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	30,159,252	45,158,480	47,157,980	55,875,520	47,908,752	69,231,336	98,161,306	21.7%	41.8%
Licenses & Permits	7,480,242	7,554,950	7,039,015	5,873,287	5,225,311	5,872,456	5,302,977	-5.6%	-9.7%
Service Revenue & Charges	13,059,392	14,378,441	17,993,977	16,010,697	15,209,698	15,114,737	12,526,980	-0.7%	-17.1%
Bonds & Leases	3,595,094	17,311,662	8,417,534	8,723,060	2,119,182	23,603,564	67,846,605	63.2%	187.4%
Miscellaneous	6,024,524	5,913,427	13,707,454	25,268,476	25,354,561	24,640,579	12,484,744	12.9%	-49.3%
Revenues from State Sources	45,845,431	45,616,667	58,852,616	51,423,724	42,942,213	41,643,501	45,778,629	0.0%	9.9%
Reimbursements for Property Tax Relief (Tier 1)	4,615,362	4,615,361	4,615,362	4,615,362	4,615,362	4,615,362	4,615,362	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,242,786	1,759,248	1,940,600	2,008,288	2,064,492	2,136,948	2,120,984	-0.9%	-0.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	7,874,299	8,211,667	8,676,543	8,792,780	9,045,154	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,581,974	5,930,249	6,284,250	5,930,289	5,302,229	4,818,102	4,479,400	-3.6%	-7.0%
Manufacturer's Depreciation Reimbursement	1,622,388	1,191,757	1,302,152	1,350,462	1,430,109	1,523,675	1,503,569	-1.3%	-1.3%
State Grants	7,912,025	7,894,911	9,656,547	11,385,424	7,881,965	7,296,510	8,417,272	1.0%	15.4%
Education Finance Act (EFA)	15,194,032	15,202,260	17,251,470	9,200,204	6,352,796	6,605,596	8,406,927	-9.4%	27.3%
Education Improvement Act (EIA)	7,732,170	8,480,820	9,484,936	7,912,776	6,054,946	5,283,439	6,536,020	-2.8%	23.7%
Education Lottery	944,693	542,061	443,001	809,253	563,771	571,088	653,941	-5.9%	14.5%
Revenues from Federal Sources	14,571,662	13,634,303	13,828,011	15,902,465	19,612,068	23,243,385	18,273,591	3.8%	-21.4%
Revenues from Other Local Sources	839,043	346,988	619,743	256,950	460,051	391,082	280,845	-16.7%	-28.2%
Total Expenditures (School Dist., Counties, & Cities)	173,147,205	183,807,981	207,792,315	220,446,573	216,734,589	198,888,879	219,586,707	4.0%	10.4%
Administration	55,945,076	59,064,232	59,615,294	59,164,696	61,357,004	58,141,302	59,438,574	1.0%	2.2%
Instruction	53,192,883	54,651,863	57,260,222	55,689,132	53,364,567	52,798,564	52,085,708	-0.3%	-1.4%
Public Safety	22,367,553	21,446,035	17,369,694	22,311,806	22,463,756	21,478,019	25,496,802	2.2%	18.7%
Transportation	3,287,135	3,165,635	3,335,919	2,297,911	3,497,436	3,677,430	3,716,178	2.1%	1.1%
Health & Human Services	3,549,205	3,800,457	3,962,050	1,599,870	1,524,049	1,522,193	4,225,348	2.9%	177.6%
Environment & Housing	6,818,432	6,947,122	8,776,290	9,804,893	7,436,691	11,305,738	5,476,744	-3.6%	-51.6%
Recreation & Culture	4,979,980	5,064,778	5,192,458	5,138,960	5,601,418	6,335,523	5,522,107	1.7%	-12.8%
Debt Service/Interest on Debt /4	14,671,688	16,017,026	19,711,661	24,728,090	46,950,097	26,456,324	27,110,076	10.8%	2.5%
Land Purchase & Facility Construction	7,567,665	13,312,001	32,193,221	38,748,041	14,370,911	17,045,907	36,210,900	29.8%	112.4%
All Other	767,588	338,832	375,506	963,174	168,660	127,879	304,270	-14.3%	137.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Georgetown County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	68,377,936	80,237,804	81,522,611	86,169,251	89,892,977	89,673,575	89,376,075	4.6%	-0.3%
School District Total	44,625,081	54,679,060	50,209,885	53,388,952	55,601,998	55,559,342	55,763,848	3.8%	0.4%
County Total	20,628,021	21,761,040	27,037,056	28,025,537	29,792,651	30,041,963	30,263,418	6.6%	0.7%
Cities Total	3,124,834	3,797,704	4,275,670	4,754,762	4,498,328	4,072,270	3,348,809	1.2%	-17.8%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	360,590,315	545,495,428	562,092,918	580,778,519	582,091,186	563,952,333	561,405,466	7.7%	-0.5%
Owner Occupied (4% assessment ratio)	91,584,561	137,292,059	146,589,454	149,301,997	154,845,251	156,411,111	156,837,181	9.4%	0.3%
Agricultural (Private) (4%)	1,851,820	2,224,250	1,803,658	1,872,434	1,927,883	1,923,912	1,944,906	0.8%	1.1%
Agricultural (Corporate) (6%)	2,070,485	1,895,372	1,929,208	1,916,448	1,871,142	1,865,889	1,863,427	-1.7%	-0.1%
Commercial/Rental (6%)	169,807,301	305,685,607	315,473,623	332,700,466	328,505,298	305,926,991	302,042,596	10.1%	-1.3%
Personal Property (Vehicles) /6	35,234,632	34,806,944	32,272,834	30,371,579	26,925,740	25,589,170	27,670,342	-3.9%	8.1%
Other Personal Property County (10.5%)	6,276,964	7,498,484	8,622,881	9,501,598	9,891,022	9,232,120	10,034,794	8.1%	8.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	35,404,852	34,921,800	33,565,330	31,298,350	29,937,260	28,101,180	26,204,850	-4.9%	-6.7%
Utility (10.5%)	8,944,950	9,273,980	9,019,050	9,296,780	10,334,750	10,470,700	10,373,020	2.5%	-0.9%
Business Personal (10.5%)	7,123,650	8,092,193	8,357,980	8,232,197	8,146,990	8,097,110	8,008,930	2.0%	-1.1%
Motor Carrier (9.5%)\\	719,211	1,486,278	1,649,680	1,586,840	1,342,450	1,099,850	1,003,230	5.7%	-8.8%
Fee-in-Lieu and Joint Industrial Park /7	1,571,889	2,318,461	2,809,220	4,699,830	8,363,400	15,234,300	15,422,190	46.3%	1.2%
Total Average Millage Rates /2									
	193.5	207.5	214.7	218.8	229.1	229.1	229.1	2.9%	0.0%
School Districts /3	136.6	108.7	111.5	114.0	118.4	122.3	123.7	-1.6%	1.1%
Counties /4	58.4	40.5	48.6	49.1	49.4	52.3	53.0	-1.6%	1.3%
Cities & Special Purpose Districts /5	-1.5	58.3	54.5	55.7	61.3	54.5	52.4	n/a	-3.8%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	68,377,936	80,237,804	81,522,611	86,169,251	89,892,977	89,673,575	89,376,075	4.6%	-0.3%
Owner Occupied	12,199,123	15,398,169	10,524,379	11,097,086	12,206,097	13,269,353	13,251,598	1.4%	-0.1%
Agricultural (Private)	385,334	352,738	307,046	325,225	343,164	354,428	360,034	-1.1%	1.6%
Agricultural (Corporate)	430,835	300,582	328,419	332,870	333,064	343,739	344,950	-3.6%	0.4%
Commercial/Rental	35,334,162	48,477,859	53,704,616	57,787,052	58,474,026	56,358,631	55,912,968	7.9%	-0.8%
Personal Property (Vehicles)	7,331,759	5,519,940	5,493,962	5,275,268	4,792,788	4,714,101	5,122,228	-5.8%	8.7%
Other Personal Property County	1,306,135	1,189,164	1,467,915	1,650,341	1,760,604	1,700,764	1,857,603	6.0%	9.2%
Manufacturing	7,570,231	5,641,913	5,979,037	5,564,847	6,965,836	6,502,834	6,083,288	-3.6%	-6.5%
Utility	1,861,300	1,470,736	1,535,357	1,614,766	1,839,588	1,928,938	1,920,214	0.5%	-0.5%
Business Personal	1,482,317	1,283,319	1,422,820	1,429,858	1,450,166	1,491,670	1,482,582	0.0%	-0.6%
Motor Carrier	149,656	235,705	280,833	275,620	238,956	202,617	185,714	3.7%	-8.3%
Fee-in-Lieu and Joint Industrial Park	327,085	367,679	478,227	816,318	1,488,687	2,806,501	2,854,897	43.5%	1.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Georgetown County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	105,252,810	128,029,735	126,441,885	122,028,259	113,355,872	136,457,677	183,581,292	9.7%	34.5%
Revenues from Local Sources	54,975,346	78,026,934	64,136,744	68,198,092	61,981,529	83,401,304	130,929,106	15.6%	57.0%
Current Property Taxes	44,625,081	54,679,060	50,209,885	53,388,952	55,601,998	55,559,342	55,763,848	3.8%	0.4%
Current Real & Personal Property Taxes	44,477,248	54,511,854	50,018,027	53,195,834	55,432,984	55,412,622	55,630,017	3.8%	0.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	147,833	167,206	191,858	193,118	169,014	146,720	133,831	-1.6%	-8.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	10,350,265	23,347,874	13,926,859	14,809,140	6,379,531	27,841,962	75,165,258	39.2%	170.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,060,428	3,808,445	3,452,318	2,700,967	2,256,745	2,295,108	2,289,831	-4.7%	-0.2%
Bonds & Leases	3,595,094	17,311,662	8,417,534	8,723,060	2,119,182	23,603,564	67,846,605	63.2%	187.4%
Miscellaneous	3,694,743	2,227,767	2,057,007	3,385,113	2,003,604	1,943,290	5,028,822	5.3%	158.8%
Revenues from State Sources	38,927,929	38,558,544	50,382,581	41,895,641	35,656,256	34,850,460	38,886,000	0.0%	11.6%
Reimbursements for Property Tax Relief (Tier 1)	4,615,362	4,615,361	4,615,362	4,615,362	4,615,362	4,615,362	4,615,362	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,490,319	1,198,330	1,193,245	1,224,938	1,243,115	1,269,618	1,283,177	-2.5%	1.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	7,874,299	8,211,667	8,676,543	8,792,780	9,045,154	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	267,627	267,627	267,627	267,627	267,626	267,627	267,627	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	1,128,815	858,114	892,835	937,226	1,003,487	1,066,494	1,052,497	-1.2%	-1.3%
State Grants 4/	7,554,911	7,393,971	8,359,806	8,716,588	6,878,610	6,378,456	7,025,295	-1.2%	10.1%
Education Finance Act (EFA)	15,194,032	15,202,260	17,251,470	9,200,204	6,352,796	6,605,596	8,406,927	-9.4%	27.3%
Education Improvement Act (EIA)	7,732,170	8,480,820	9,484,936	7,912,776	6,054,946	5,283,439	6,536,020	-2.8%	23.7%
Education Lottery	944,693	542,061	443,001	809,253	563,771	571,088	653,941	-5.9%	14.5%
Revenues from Federal Sources	11,349,535	11,444,257	11,922,560	11,934,526	15,718,087	18,205,913	13,766,186	3.3%	-24.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	105,487,802	114,214,354	126,371,245	123,385,063	116,810,927	118,757,912	127,407,462	3.2%	7.3%
Administration	40,118,106	39,478,524	43,354,119	42,817,910	42,641,975	40,833,406	42,022,924	0.8%	2.9%
Instruction	53,192,883	54,651,863	57,260,222	55,689,132	53,364,567	52,798,564	52,085,708	-0.3%	-1.4%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	218,477	244,996	212,835	183,296	61,661	27,978	13,225	-37.3%	-52.7%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	11,116	8,395	5,951	60,486	137,915	125,193	116,426	47.9%	-7.0%
Debt Service/Interest on Debt	9,364,452	11,252,901	12,746,702	15,609,909	15,317,659	16,139,593	17,572,154	11.1%	8.9%
Purchase of Land & Facility Construction	2,317,716	8,345,504	12,596,793	8,806,376	5,126,370	8,718,193	15,312,150	37.0%	75.6%
All Other	265,052	232,171	194,623	217,954	160,780	114,985	284,875	1.2%	147.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Georgetown County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	46,397,644	47,505,225	64,047,593	77,902,577	78,292,981	78,499,554	61,273,815	4.7%	-21.9%
Revenues from Local Sources	36,609,322	39,443,335	54,938,877	65,503,742	68,629,678	68,361,269	52,100,200	6.1%	-23.8%
Current Property Taxes	20,628,021	21,761,040	27,037,056	28,025,537	29,792,651	30,041,963	30,263,418	6.6%	0.7%
Current Real & Personal Property Taxes	19,995,284	21,282,123	26,293,969	26,928,085	27,080,671	27,863,115	28,061,746	5.8%	0.7%
Fee In Lieu of Property Tax	203,052	103,758	265,047	82,069	1,636,996	1,234,361	1,227,987	35.0%	-0.5%
All Other	429,686	375,159	478,039	1,015,383	1,074,984	944,487	973,685	14.6%	3.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	1,831,466	2,014,741	1,991,697	1,970,911	1,865,867	1,969,417	2,076,904	2.1%	5.5%
Local Accommodations Tax (3%)	1,476,162	1,577,354	1,608,817	1,534,669	1,496,310	1,623,026	1,725,134	2.6%	6.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	12,673,673	14,090,200	24,301,307	33,972,625	35,474,850	34,726,863	18,034,744	6.1%	-48.1%
Licenses & Permits	4,264,477	3,858,704	3,011,084	2,238,230	2,024,961	2,150,507	2,442,686	-8.9%	13.6%
Service Revenue & Charges	7,198,593	7,855,441	11,469,390	10,701,685	10,750,169	10,374,368	8,359,644	2.5%	-19.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,210,603	2,376,055	9,820,833	21,032,710	22,699,720	22,201,988	7,232,414	34.7%	-67.4%
Revenues from State Sources	5,877,109	5,973,591	7,040,640	8,373,665	6,157,487	5,952,381	6,115,806	0.7%	2.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	626,021	445,499	570,136	590,713	624,511	687,483	714,012	2.2%	3.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,441,075	4,731,708	5,092,669	4,878,922	4,206,490	3,947,475	3,574,844	-3.6%	-9.4%
Manufacturer's Depreciation Reimbursement	479,265	320,734	395,748	396,984	410,895	443,291	437,477	-1.5%	-1.3%
State Grants	330,747	475,650	982,088	2,507,047	915,591	874,131	1,389,473	27.0%	59.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,137,251	1,774,826	1,692,828	3,768,220	3,252,166	3,924,641	2,793,464	-1.9%	-28.8%
Revenues from Other Local Sources	773,962	313,473	375,248	256,950	253,650	261,263	264,345	-16.4%	1.2%
Total Expenditures (County only)	53,414,192	56,814,778	65,317,406	81,317,482	84,367,719	66,667,070	78,568,467	6.6%	17.9%
Administration	14,132,358	17,381,748	14,133,806	14,427,229	16,334,719	15,211,650	14,982,866	1.0%	-1.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	15,195,034	15,448,714	11,091,255	15,484,790	15,494,324	15,164,641	19,559,707	4.3%	29.0%
Transportation	2,447,925	2,441,297	2,692,483	1,541,887	2,267,610	2,741,121	2,487,754	0.3%	-9.2%
Health & Human Services	3,330,728	3,555,461	3,749,215	1,416,574	1,462,388	1,494,215	4,212,123	4.0%	181.9%
Environment & Housing	4,302,014	5,269,090	5,832,766	6,964,394	4,829,415	8,888,087	3,488,298	-3.4%	-60.8%
Recreation & Culture	4,615,134	4,555,773	4,571,252	4,215,104	4,734,248	5,946,175	5,128,286	1.8%	-13.8%
Debt Service/Interest on Debt	4,209,106	4,280,620	4,170,138	7,563,124	31,131,077	9,462,502	8,224,054	11.8%	-13.1%
Land Purchase & Facility Construction	5,181,893	3,882,075	19,076,491	29,704,380	8,113,938	7,758,679	20,485,379	25.7%	164.0%
All Other	0	0	0	0	0	0	0	n/a	n/a

Georgetown County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	12,508,367	14,174,702	16,242,411	14,287,965	13,562,139	13,884,618	11,902,807	-0.8%	-14.3%
Revenues from Local Sources	11,318,017	12,641,435	14,355,898	12,933,828	11,585,453	11,801,308	9,395,543	-3.1%	-20.4%
Current Property Taxes	3,124,834	3,797,704	4,275,670	4,754,762	4,498,328	4,072,270	3,348,809	1.2%	-17.8%
Current Real & Personal Property Taxes	3,008,059	3,507,885	3,880,885	4,480,757	4,064,521	3,762,139	3,141,769	0.7%	-16.5%
Fee In Lieu of Property Tax	0	0	0	46,539	0	91,604	4,360	n/a	-95.2%
All Other	116,775	289,819	394,785	227,466	433,807	218,527	202,680	9.6%	-7.3%
Local Options Sales Tax	7,901	9,168	9,682	5,515	8,135	4,800	0	-100.0%	n/a
Local Hospitality Tax	562,103	580,050	607,884	565,966	547,682	526,908	565,256	0.1%	7.3%
Local Accommodations Tax	487,865	534,107	532,848	513,830	476,937	534,819	520,174	1.1%	-2.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,135,314	7,720,406	8,929,814	7,093,755	6,054,371	6,662,511	4,961,304	-5.9%	-25.5%
Licenses & Permits	3,215,765	3,696,246	4,027,931	3,635,057	3,200,350	3,721,949	2,860,291	-1.9%	-23.2%
Service Revenue & Charges	2,800,371	2,714,555	3,072,269	2,608,045	2,202,784	2,445,261	1,877,505	-6.4%	-23.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,119,178	1,309,605	1,829,614	850,653	651,237	495,301	223,508	-23.5%	-54.9%
Revenues from State Sources	1,040,393	1,084,532	1,429,395	1,154,418	1,128,470	840,660	776,823	-4.8%	-7.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	126,446	115,419	177,219	192,637	196,866	179,847	123,795	-0.4%	-31.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	873,272	930,914	923,954	783,740	828,113	603,000	636,929	-5.1%	5.6%
Manufacturer's Depreciation Reimbursement	14,308	12,909	13,569	16,252	15,727	13,890	13,595	-0.8%	-2.1%
State Grants	26,367	25,290	314,653	161,789	87,764	43,923	2,504	-32.5%	-94.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	84,876	415,220	212,623	199,719	641,815	1,112,831	1,713,941	65.0%	54.0%
Revenues from Other Local Sources	65,081	33,515	244,495	0	206,401	129,819	16,500	-20.4%	-87.3%
Total Expenditures (Cities only)	14,245,211	12,778,849	16,103,664	15,744,028	15,555,943	13,463,897	13,610,778	-0.8%	1.1%
Administration	1,694,612	2,203,960	2,127,369	1,919,557	2,380,310	2,096,246	2,432,784	6.2%	16.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	7,172,519	5,997,321	6,278,439	6,827,016	6,969,432	6,313,378	5,937,095	-3.1%	-6.0%
Transportation	839,210	724,338	643,436	756,024	1,229,826	936,309	1,228,424	6.6%	31.2%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	2,516,418	1,678,032	2,943,524	2,840,499	2,607,276	2,417,651	1,988,446	-3.8%	-17.8%
Recreation & Culture	353,730	500,610	615,255	863,370	729,255	264,155	277,395	-4.0%	5.0%
Debt Service/Interest on Debt	1,098,130	483,505	2,794,821	1,555,057	501,361	854,229	1,313,868	3.0%	53.8%
Purchase of Land & Facility Construction	68,056	1,084,422	519,937	237,285	1,130,603	569,035	413,371	35.1%	-27.4%
All Other	502,536	106,661	180,883	745,220	7,880	12,894	19,395	-41.9%	50.4%

* Cities Included: Andrews, Georgetown & Pawley's Island.

/1 In FY 12 Andrews was excluded

Georgetown County

								6 Year	FY 12
								Compound	Percent
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	44,625,081	54,679,060	50,209,885	53,388,952	55,601,998	55,559,342	55,763,848	3.8%	0.4%
Owner Occupied	7,890,976	10,308,051	3,861,892	4,195,257	5,034,938	5,719,859	5,734,239	-5.2%	0.3%
Agricultural (Private)	252,875	241,772	201,192	213,481	228,176	235,281	240,510	-0.8%	2.2%
Agricultural (Corporate)	282,735	206,024	215,197	218,499	221,461	228,185	230,435	-3.4%	1.0%
Commercial/Rental	23,188,051	33,227,503	35,190,006	37,931,995	38,880,527	37,412,763	37,351,106	8.3%	-0.2%
Personal Property (Vehicles)	4,811,468	3,783,455	3,599,924	3,462,738	3,186,819	3,129,379	3,421,762	-5.5%	9.3%
Other Personal Property	857,151	815,072	961,853	1,083,300	1,170,660	1,129,025	1,240,920	6.4%	9.9%
Manufacturing	4,834,713	3,795,940	3,744,098	3,568,402	3,543,250	3,436,581	3,240,537	-6.5%	-5.7%
Utility	1,221,478	1,008,066	1,006,044	1,059,949	1,223,178	1,280,494	1,282,745	0.8%	0.2%
Business Personal	972,771	879,608	932,304	938,573	964,244	990,221	990,398	0.3%	0.0%
Motor Carrier	98,212	161,556	184,016	180,920	158,887	134,504	124,061	4.0%	-7.8%
Fee-in-Lieu and Joint Industrial Park	214,649	252,013	313,359	535,839	989,857	1,863,050	1,907,134	43.9%	2.4%

								6 Year	FY 12
								Compound	Percent
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	21,050,991	22,102,781	27,342,144	28,534,180	28,780,166	29,495,086	29,749,443	5.9%	0.9%
Owner Occupied	5,346,638	5,562,900	7,130,618	7,335,344	7,655,969	8,180,406	8,310,961	7.6%	1.6%
Agricultural (Private)	108,108	90,124	87,736	91,994	95,320	100,622	103,063	-0.8%	2.4%
Agricultural (Corporate)	120,873	76,798	93,843	94,157	92,514	97,587	98,745	-3.3%	1.2%
Commercial/Rental	9,913,222	12,385,992	15,345,728	16,345,878	16,242,192	16,000,187	16,005,543	8.3%	0.0%
Personal Property (Vehicles)	2,056,971	1,410,333	1,569,862	1,492,183	1,331,282	1,338,331	1,466,279	-5.5%	9.6%
Other Personal Property	366,444	303,829	419,447	466,822	489,039	482,846	531,754	6.4%	10.1%
Manufacturing	2,066,909	1,414,987	1,632,734	1,537,717	1,480,179	1,469,711	1,388,621	-6.4%	-5.5%
Utility	522,199	375,770	438,718	456,759	510,978	547,625	549,677	0.9%	0.4%
Business Personal	415,873	327,885	406,561	404,455	402,809	423,484	424,401	0.3%	0.2%
Motor Carrier	41,987	60,222	80,246	77,963	66,374	57,523	53,162	4.0%	-7.6%
Fee-in-Lieu and Joint Industrial Park	91,766	93,941	136,650	230,907	413,509	796,764	817,237	44.0%	2.6%

Greenville County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	1,517,951,848	966,822,430	1,049,330,004	1,061,314,468	1,073,205,757	1,084,010,763	1,053,237,062	-5.9%	-2.8%
Revenues from Local Sources	1,147,669,758	577,297,050	565,827,933	595,711,036	608,230,585	626,710,937	606,432,494	-10.1%	-3.2%
Current Property Taxes	270,914,652	350,568,309	325,779,184	340,654,048	348,984,990	366,861,786	373,435,286	5.5%	1.8%
Current Real & Personal Property Taxes	260,679,881	336,814,932	310,875,334	325,337,120	330,737,030	348,329,781	357,456,790	5.4%	2.6%
Fee In Lieu of Property Tax (only Counties and Cities)	3,718,608	6,506,135	7,775,319	7,198,638	8,852,059	10,055,108	9,554,309	17.0%	-5.0%
All Other	6,516,163	7,247,242	7,128,531	8,118,290	9,395,902	8,476,897	6,424,187	-0.2%	-24.2%
Local Options Sales Tax	73,176	84,713	91,954	0	90,799	63,515	0	-100.0%	n/a
Local Hospitality Tax	7,712,938	9,442,388	15,821,190	16,130,377	16,103,596	16,920,923	17,955,051	15.1%	6.1%
Local Accommodations Tax	1,810,724	2,005,818	2,285,206	1,976,386	1,967,445	2,271,131	2,864,958	7.9%	26.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	867,158,268	215,195,822	221,850,399	236,950,224	241,083,755	240,593,582	212,177,199	-20.9%	-11.8%
Licenses & Permits	50,036,920	54,388,994	55,673,593	48,174,574	47,830,259	48,977,912	51,215,412	0.4%	4.6%
Service Revenue & Charges	109,367,550	122,271,226	126,537,575	137,292,155	122,499,571	128,093,368	115,443,307	0.9%	-9.9%
Bonds & Leases	663,765,336	668,000	0	16,648,927	28,291,861	14,425,540	13,888,652	-47.5%	-3.7%
Miscellaneous	43,988,462	37,867,602	39,639,232	34,834,568	42,462,065	49,096,762	31,629,828	-5.3%	-35.6%
Revenues from State Sources	296,019,839	315,302,797	403,497,559	376,062,950	339,958,621	347,859,238	351,687,056	2.9%	1.1%
Reimbursements for Property Tax Relief (Tier 1)	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	0.0%	0.0%
Homestead Exemption (Tier 2) /1	10,863,505	11,203,131	10,768,705	12,138,369	12,449,885	12,719,153	12,839,712	2.8%	0.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	43,386,164	45,754,528	49,038,745	49,884,986	51,759,308	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	28,404,913	29,729,489	33,104,297	31,174,854	27,141,956	23,858,565	23,252,067	-3.3%	-2.5%
Manufacturer's Depreciation Reimbursement	3,190,274	3,996,853	3,355,078	4,542,526	4,054,916	3,261,109	3,450,257	1.3%	5.8%
State Grants	53,782,876	59,552,297	78,829,558	75,758,994	70,440,886	83,257,403	77,304,051	6.2%	-7.2%
Education Finance Act (EFA)	128,718,920	137,969,237	157,669,396	139,255,436	115,664,270	108,717,939	123,344,295	-0.7%	13.5%
Education Improvement Act (EIA)	42,993,697	43,654,599	49,379,261	41,196,253	34,933,571	39,664,027	34,019,180	-3.8%	-14.2%
Education Lottery	4,655,320	5,786,857	3,594,766	2,831,655	2,824,057	3,085,722	2,307,852	-11.0%	-25.2%
Revenues from Federal Sources	61,826,759	62,696,829	69,078,604	75,661,688	110,199,292	95,634,090	80,043,023	4.4%	-16.3%
Revenues from Other Local Sources	12,435,492	11,525,754	10,925,909	13,878,795	14,817,258	13,806,498	15,074,489	3.3%	9.2%
Total Expenditures (School Dist., Counties, & Cities)	1,173,265,837	1,147,640,011	1,100,901,920	1,051,916,120	1,053,416,132	1,049,058,195	1,084,945,363	-1.3%	3.4%
Administration	292,761,563	304,289,474	341,505,676	341,677,276	341,111,167	334,066,100	332,329,313	2.1%	-0.5%
Instruction	283,368,732	306,768,401	321,052,042	324,525,801	311,192,311	306,463,652	309,613,331	1.5%	1.0%
Public Safety	126,581,733	113,337,498	109,799,336	116,712,040	117,463,377	122,333,349	128,636,021	0.3%	5.2%
Transportation	35,902,964	38,581,122	21,817,592	22,547,056	21,924,614	21,246,079	18,876,314	-10.2%	-11.2%
Health & Human Services	17,589,762	19,713,295	20,819,626	22,584,525	25,138,472	24,662,764	22,601,640	4.3%	-8.4%
Environment & Housing	38,694,210	27,678,154	30,336,245	31,532,277	35,168,065	32,694,172	32,652,660	-2.8%	-0.1%
Recreation & Culture	26,541,622	21,519,886	24,798,886	27,746,974	25,569,616	26,920,087	28,816,231	1.4%	7.0%
Debt Service/Interest on Debt /4	83,877,352	91,150,352	89,431,441	89,347,178	95,307,134	118,331,412	135,900,515	8.4%	14.8%
Land Purchase & Facility Construction	257,046,143	209,814,146	123,679,365	62,158,388	64,608,327	43,938,178	56,951,998	-22.2%	29.6%
All Other	10,901,755	14,787,683	17,661,711	13,084,605	15,933,049	18,402,402	18,567,340	9.3%	0.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Greenville County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	270,914,652	350,568,309	325,779,184	340,654,048	348,984,990	366,861,786	373,435,286	5.5%	1.8%
School District Total	206,524,259	224,829,851	197,263,689	209,009,495	211,761,487	220,014,915	225,238,689	1.5%	2.4%
County Total	23,460,455	78,298,450	83,430,397	85,271,500	87,915,953	94,115,173	92,783,759	25.8%	-1.4%
Cities Total	40,929,938	47,440,008	45,085,098	46,373,053	49,307,550	52,731,698	55,412,838	5.2%	5.1%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	1,656,843,786	1,708,456,531	1,886,114,640	1,962,303,745	2,005,350,473	2,104,558,154	2,100,873,666	4.0%	-0.2%
Owner Occupied (4% assessment ratio)	554,311,870	575,776,520	666,346,464	707,845,638	741,144,850	817,716,250	825,539,583	6.9%	1.0%
Agricultural (Private) (4%)	1,550,320	1,538,010	1,667,342	1,708,790	1,751,100	2,326,020	2,267,986	6.5%	-2.5%
Agricultural (Corporate) (6%)	1,970	2,640	3,640	3,830	3,090	1,930	280	-27.8%	-85.5%
Commercial/Rental (6%)	477,261,945	500,242,715	568,481,884	619,949,386	636,722,334	671,812,800	658,685,828	5.5%	-2.0%
Personal Property (Vehicles) /6	201,006,620	217,017,421	211,903,755	197,817,376	174,659,677	171,664,290	191,407,276	-0.8%	11.5%
Other Personal Property County (10.5%)	19,933,563	20,463,131	25,354,220	21,185,600	20,940,670	18,269,282	18,179,590	-1.5%	-0.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	121,055,240	106,445,900	98,188,750	98,887,599	96,415,110	95,683,420	90,823,880	-4.7%	-5.1%
Utility (10.5%)	82,630,230	88,928,177	88,749,292	91,030,692	91,857,556	86,786,344	86,678,602	0.8%	-0.1%
Business Personal (10.5%)	92,788,100	96,963,120	103,628,330	106,623,445	107,575,440	102,144,993	88,260,190	-0.8%	-13.6%
Motor Carrier (9.5%)\\	7,039,632	5,457,284	6,966,313	6,725,811	6,515,258	5,579,737	5,323,309	-4.6%	-4.6%
Fee-in-Lieu and Joint Industrial Park /7	99,264,296	95,621,613	114,824,650	110,525,578	127,765,388	132,573,088	133,707,142	5.1%	0.9%
Total Average Millage Rates /2	277.8	264.7	273.6	276.0	276.5	282.6	290.6	0.8%	2.8%
School Districts /3	138.8	145.3	140.0	141.8	141.7	139.4	143.0	0.5%	2.6%
Counties /4	13.5	44.2	41.5	41.6	41.4	42.2	41.7	20.6%	-1.2%
Cities & Special Purpose Districts /5	125.5	75.2	92.0	92.7	93.4	101.1	105.9	-2.8%	4.8%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	270,914,652	350,568,309	325,779,184	340,654,048	348,984,990	366,861,786	373,435,286	5.5%	1.8%
Owner Occupied	66,585,600	93,006,136	62,185,608	68,309,231	72,185,897	86,041,619	89,561,226	5.1%	4.1%
Agricultural (Private)	282,087	340,897	349,687	361,175	371,144	489,419	487,836	9.6%	-0.3%
Agricultural (Corporate)	358	585	763	810	655	406	60	-25.7%	-85.2%
Commercial/Rental	86,839,872	110,877,699	119,225,971	131,034,436	134,952,620	141,356,473	141,680,941	8.5%	0.2%
Personal Property (Vehicles)	36,574,023	48,101,435	44,441,928	41,811,298	37,018,932	36,119,970	41,171,013	2.0%	14.0%
Other Personal Property County	3,626,998	4,535,608	5,317,463	4,477,855	4,438,353	3,844,049	3,910,364	1.3%	1.7%
Manufacturing	25,745,132	30,099,635	28,368,146	28,099,829	29,287,139	30,187,905	29,090,197	2.1%	-3.6%
Utility	15,034,927	19,710,735	18,613,118	19,240,531	19,469,111	18,260,759	18,644,254	3.7%	2.1%
Business Personal	16,883,196	21,491,663	21,733,653	22,536,264	22,800,500	21,492,380	18,984,448	2.0%	-11.7%
Motor Carrier	1,280,891	1,209,595	1,461,024	1,421,588	1,380,902	1,174,035	1,145,025	-1.9%	-2.5%
Fee-in-Lieu and Joint Industrial Park	18,061,567	21,194,321	24,081,823	23,361,031	27,079,738	27,894,771	28,759,923	8.1%	3.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Greenville County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	1,247,337,523	626,840,982	674,715,438	699,311,534	692,981,174	695,200,068	688,041,631	-9.4%	-1.0%
Revenues from Local Sources	934,067,545	294,850,487	262,286,320	300,391,320	298,554,300	297,479,996	297,342,640	-17.4%	0.0%
Current Property Taxes	206,524,259	224,829,851	197,263,689	209,009,495	211,761,487	220,014,915	225,238,689	1.5%	2.4%
Current Real & Personal Property Taxes	206,035,014	224,395,088	196,598,496	208,427,677	211,324,040	219,519,937	224,862,304	1.5%	2.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	489,245	434,763	665,193	581,818	437,447	494,978	376,385	-4.3%	-24.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	727,543,286	70,020,636	65,022,631	91,381,825	86,792,813	77,465,081	72,103,951	-32.0%	-6.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	51,785,571	56,520,361	57,207,913	65,643,426	49,716,611	50,346,866	50,895,916	-0.3%	1.1%
Bonds & Leases	663,765,336	668,000	0	16,648,927	28,291,861	14,425,540	13,888,652	-47.5%	-3.7%
Miscellaneous	11,992,379	12,832,275	7,814,718	9,089,472	8,784,341	12,692,675	7,319,383	-7.9%	-42.3%
Revenues from State Sources	262,981,083	278,626,628	355,752,647	333,738,238	303,898,603	313,275,866	321,652,325	3.4%	2.7%
Reimbursements for Property Tax Relief (Tier 1)	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	0.0%	0.0%
Homestead Exemption (Tier 2) /1	7,491,099	8,172,065	8,275,775	8,363,066	8,462,521	8,582,195	8,632,715	2.4%	0.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	43,386,164	45,754,528	49,038,745	49,884,986	51,759,308	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,578,227	2,562,785	2,578,672	2,575,903	2,575,903	2,575,893	2,575,903	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	2,528,935	2,933,703	2,279,854	3,540,960	3,009,896	3,134,427	3,314,802	4.6%	5.8%
State Grants 4/	50,604,551	54,137,048	65,178,425	66,810,103	63,979,306	74,220,343	72,287,936	6.1%	-2.6%
Education Finance Act (EFA)	128,718,920	137,969,237	157,669,396	139,255,436	115,664,270	108,717,939	123,344,295	-0.7%	13.5%
Education Improvement Act (EIA)	42,993,697	43,654,599	49,379,261	41,196,253	34,933,571	39,664,027	34,019,180	-3.8%	-14.2%
Education Lottery	4,655,320	5,786,857	3,594,766	2,831,655	2,824,057	3,085,722	2,307,852	-11.0%	-25.2%
Revenues from Federal Sources	50,288,895	53,363,867	56,676,471	65,181,976	90,528,271	84,444,206	69,046,666	5.4%	-18.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	783,706,925	790,458,449	736,093,366	690,067,134	687,079,232	681,390,360	702,818,765	-1.8%	3.1%
Administration	193,693,306	218,257,014	242,360,967	233,683,197	232,216,741	230,421,048	237,960,321	3.5%	3.3%
Instruction	283,368,732	306,768,401	321,052,042	324,525,801	311,192,311	306,463,652	309,613,331	1.5%	1.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	135,305	196,707	284,271	159,436	12,438	1,304	1,279	-54.0%	-1.9%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	730,624	456,327	481,215	455,820	1,373,698	1,320,806	1,270,887	9.7%	-3.8%
Debt Service/Interest on Debt	69,631,438	74,259,005	73,592,138	70,429,768	77,211,441	90,327,288	91,883,940	4.7%	1.7%
Purchase of Land & Facility Construction	231,062,665	184,354,252	90,608,061	51,490,949	54,015,824	39,179,509	46,071,133	-23.6%	17.6%
All Other	5,084,855	6,166,743	7,714,672	9,322,163	11,056,779	13,676,753	16,017,874	21.1%	17.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Greenville County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	124,132,638	182,207,553	195,296,137	202,159,123	203,663,087	204,137,400	186,491,025	7.0%	-8.6%
Revenues from Local Sources	83,891,257	138,680,345	151,701,474	150,158,577	154,394,968	162,562,735	148,094,866	9.9%	-8.9%
Current Property Taxes	23,460,455	78,298,450	83,430,397	85,271,500	87,915,953	94,115,173	92,783,759	25.8%	-1.4%
Current Real & Personal Property Taxes	15,847,197	67,403,387	71,694,848	73,242,524	74,546,191	80,631,937	80,985,600	31.2%	0.4%
Fee In Lieu of Property Tax	3,388,221	5,383,899	6,552,057	6,396,447	7,575,072	8,209,317	8,152,345	15.8%	-0.7%
All Other	4,225,037	5,511,164	5,183,492	5,632,529	5,794,690	5,273,919	3,645,814	-2.4%	-30.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	976,266	6,491,253	6,734,239	6,690,579	6,887,767	7,083,066	n/a	2.8%
Local Accommodations Tax (3%)	69,071	62,662	67,897	80,262	55,967	38,746	330,131	29.8%	752.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	60,361,731	59,342,967	61,711,927	58,072,576	59,732,469	61,521,049	47,897,910	-3.8%	-22.1%
Licenses & Permits	8,629,549	9,168,067	9,809,724	5,637,641	6,220,269	6,078,720	6,851,243	-3.8%	12.7%
Service Revenue & Charges	42,760,987	41,986,332	43,217,195	45,383,507	46,751,636	49,681,325	33,556,411	-4.0%	-32.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	8,971,195	8,188,568	8,685,008	7,051,428	6,760,564	5,761,004	7,490,256	-3.0%	30.0%
Revenues from State Sources	26,158,277	29,514,990	30,138,215	33,536,945	27,905,109	27,368,545	22,252,415	-2.7%	-18.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,364,162	2,567,346	1,448,926	2,662,997	2,771,247	2,889,412	2,944,847	3.7%	1.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	20,456,586	21,894,721	24,263,511	22,931,917	19,282,682	16,179,518	14,985,374	-5.1%	-7.4%
Manufacturer's Depreciation Reimbursement	591,119	944,240	921,961	881,408	919,119	0	0	-100.0%	n/a
State Grants	2,746,410	4,108,683	3,503,817	7,060,623	4,932,061	8,299,615	4,322,194	7.9%	-47.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	5,987,973	5,988,493	6,852,386	8,357,087	12,330,542	5,215,390	7,526,014	3.9%	44.3%
Revenues from Other Local Sources	8,095,131	8,023,725	6,604,062	10,106,514	9,032,468	8,990,730	8,617,730	1.0%	-4.1%
Total Expenditures (County only)	174,366,923	191,597,754	176,096,874	188,595,981	190,810,653	198,586,822	206,760,347	2.9%	4.1%
Administration	49,384,936	48,840,511	58,594,594	63,036,896	64,523,766	60,489,951	60,534,883	3.5%	0.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	56,798,361	60,022,280	59,113,195	61,762,970	62,443,486	61,774,339	69,302,136	3.4%	12.2%
Transportation	21,530,875	31,261,301	14,665,553	14,535,724	13,625,390	13,959,631	11,021,311	-10.6%	-21.0%
Health & Human Services	17,045,660	18,799,738	20,127,347	20,520,019	20,253,220	20,396,449	20,504,033	3.1%	0.5%
Environment & Housing	21,185,282	12,539,274	14,266,333	15,283,818	19,322,972	15,902,338	16,106,458	-4.5%	1.3%
Recreation & Culture	0	12,069	1,494,861	4,301,335	1,647,022	2,239,523	2,560,828	n/a	14.3%
Debt Service/Interest on Debt	6,517,791	6,350,844	6,058,734	7,884,611	7,482,743	21,713,901	26,288,656	26.2%	21.1%
Land Purchase & Facility Construction	0	10,760,042	0	0	0	0	442,042	n/a	n/a
All Other	1,904,018	3,011,695	1,776,257	1,270,608	1,512,054	2,110,690	0	-100.0%	n/a

Greenville County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	146,481,687	157,773,895	179,318,429	159,843,811	176,561,496	184,673,295	178,704,406	3.4%	-3.2%
Revenues from Local Sources	129,710,956	143,766,218	151,840,139	145,161,139	155,281,317	166,668,206	160,994,988	3.7%	-3.4%
Current Property Taxes	40,929,938	47,440,008	45,085,098	46,373,053	49,307,550	52,731,698	55,412,838	5.2%	5.1%
Current Real & Personal Property Taxes	38,797,670	45,016,457	42,581,990	43,666,919	44,866,799	48,177,907	51,608,886	4.9%	7.1%
Fee In Lieu of Property Tax	330,387	1,122,236	1,223,262	802,191	1,276,987	1,845,791	1,401,964	27.2%	-24.0%
All Other	1,801,881	1,301,315	1,279,846	1,903,943	3,163,765	2,708,000	2,401,988	4.9%	-11.3%
Local Options Sales Tax	73,176	84,713	91,954	0	90,799	63,515	0	-100.0%	n/a
Local Hospitality Tax	7,712,938	8,466,122	9,329,937	9,396,138	9,413,017	10,033,156	10,871,985	5.9%	8.4%
Local Accommodations Tax	1,741,653	1,943,156	2,217,309	1,896,124	1,911,478	2,232,385	2,534,827	6.5%	13.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	79,253,251	85,832,219	95,115,841	87,495,823	94,558,473	101,607,452	92,175,338	2.5%	-9.3%
Licenses & Permits	41,407,371	45,220,927	45,863,869	42,536,933	41,609,990	42,899,192	44,364,169	1.2%	3.4%
Service Revenue & Charges	14,820,992	23,764,533	26,112,467	26,265,222	26,031,324	28,065,177	30,990,980	13.1%	10.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	23,024,888	16,846,759	23,139,506	18,693,668	26,917,160	30,643,083	16,820,189	-5.1%	-45.1%
Revenues from State Sources	6,880,479	7,161,179	17,606,697	8,787,767	8,154,909	7,214,827	7,782,316	2.1%	7.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,008,244	463,720	1,044,004	1,112,306	1,216,117	1,247,546	1,262,150	3.8%	1.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,370,100	5,271,983	6,262,114	5,667,034	5,283,371	5,103,154	5,690,790	1.0%	11.5%
Manufacturer's Depreciation Reimbursement	70,220	118,910	153,263	120,158	125,901	126,682	135,455	11.6%	6.9%
State Grants	431,915	1,306,566	10,147,316	1,888,268	1,529,519	737,445	693,921	8.2%	-5.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	5,549,891	3,344,469	5,549,747	2,122,625	7,340,479	5,974,494	3,470,343	-7.5%	-41.9%
Revenues from Other Local Sources	4,340,361	3,502,029	4,321,847	3,772,281	5,784,790	4,815,768	6,456,759	6.8%	34.1%
Total Expenditures (Cities only)	215,191,989	165,583,808	188,711,680	173,253,005	175,526,247	169,081,013	175,366,251	-3.4%	3.7%
Administration	49,683,321	37,191,949	40,550,115	44,957,183	44,370,660	43,155,101	33,834,109	-6.2%	-21.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	69,783,372	53,315,218	50,686,141	54,949,070	55,019,891	60,559,010	59,333,885	-2.7%	-2.0%
Transportation	14,372,089	7,319,821	7,152,039	8,011,332	8,299,224	7,286,448	7,855,003	-9.6%	7.8%
Health & Human Services	408,797	716,850	408,008	1,905,070	4,872,814	4,265,011	2,096,328	31.3%	-50.8%
Environment & Housing	17,508,928	15,138,880	16,069,912	16,248,459	15,845,093	16,791,834	16,546,202	-0.9%	-1.5%
Recreation & Culture	25,810,998	21,051,490	22,822,810	22,989,819	22,548,896	23,359,758	24,984,516	-0.5%	7.0%
Debt Service/Interest on Debt	7,728,123	10,540,503	9,780,569	11,032,799	10,612,950	6,290,223	17,727,919	14.8%	181.8%
Purchase of Land & Facility Construction	25,983,478	14,699,852	33,071,304	10,667,439	10,592,503	4,758,669	10,438,823	-14.1%	119.4%
All Other	3,912,882	5,609,245	8,170,782	2,491,834	3,364,216	2,614,959	2,549,466	-6.9%	-2.5%

* Cities Included: Fountain Inn, Greenville, Greer, Mauldin, Simpsonville & Travelers Rest.

Greenville County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	206,524,259	224,829,851	197,263,689	209,009,495	211,761,487	220,014,915	225,238,689	1.5%	2.4%
Owner Occupied	53,516,335	60,250,483	26,493,469	31,178,678	32,590,514	40,669,003	42,875,994	-3.6%	5.4%
Agricultural (Private)	215,151	223,474	233,432	242,236	248,177	324,175	324,304	7.1%	0.0%
Agricultural (Corporate)	273	384	510	543	438	269	40	-27.4%	-85.1%
Commercial/Rental	66,233,783	72,685,691	79,588,711	87,883,449	90,240,194	93,629,900	94,186,868	6.0%	0.6%
Personal Property (Vehicles)	27,895,433	31,532,816	29,666,991	28,042,408	24,753,840	23,924,686	27,369,728	-0.3%	14.4%
Other Personal Property	2,766,354	2,973,310	3,549,646	3,003,251	2,967,840	2,546,172	2,599,538	-1.0%	2.1%
Manufacturing	16,799,886	15,466,680	13,746,640	14,018,214	13,664,541	13,335,306	12,987,097	-4.2%	-2.6%
Utility	11,467,314	12,921,340	12,425,096	12,904,426	13,018,616	12,095,329	12,394,355	1.3%	2.5%
Business Personal	12,877,010	14,088,824	14,508,194	15,114,841	15,246,251	14,235,849	12,620,510	-0.3%	-11.3%
Motor Carrier	976,951	792,948	975,299	953,445	923,382	777,643	761,191	-4.1%	-2.1%
Fee-in-Lieu and Joint Industrial Park	13,775,768	13,893,902	16,075,703	15,668,003	18,107,694	18,476,583	19,119,065	5.6%	3.5%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	22,436,396	75,481,897	78,327,266	81,538,050	83,112,128	88,795,268	87,576,261	25.5%	-1.4%
Owner Occupied	7,506,296	25,438,578	27,672,282	29,412,548	30,716,888	34,500,987	34,413,145	28.9%	-0.3%
Agricultural (Private)	20,994	67,951	69,242	71,004	72,575	98,139	94,542	28.5%	-3.7%
Agricultural (Corporate)	27	117	151	159	128	81	12	-12.9%	-85.7%
Commercial/Rental	6,462,913	22,101,393	23,608,126	25,760,265	26,389,077	28,345,046	27,457,740	27.3%	-3.1%
Personal Property (Vehicles)	2,721,961	9,588,120	8,800,017	8,219,748	7,238,803	7,242,839	7,978,935	19.6%	10.2%
Other Personal Property	269,933	904,089	1,052,919	880,308	867,890	770,815	757,828	18.8%	-1.7%
Manufacturing	1,639,287	4,702,922	4,077,619	4,108,998	3,995,942	4,037,064	3,786,051	15.0%	-6.2%
Utility	1,118,950	3,928,966	3,685,613	3,782,526	3,807,054	3,661,679	3,613,253	21.6%	-1.3%
Business Personal	1,256,504	4,283,960	4,303,516	4,430,439	4,458,484	4,309,689	3,679,182	19.6%	-14.6%
Motor Carrier	95,328	241,110	289,300	279,472	270,026	235,420	221,906	15.1%	-5.7%
Fee-in-Lieu and Joint Industrial Park	1,344,202	4,224,691	4,768,481	4,592,582	5,295,261	5,593,508	5,573,668	26.7%	-0.4%

Greenwood County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	161,482,880	325,080,283	212,907,014	210,953,622	234,698,977	197,938,937	180,137,221	1.8%	-9.0%
Revenues from Local Sources	90,722,011	248,938,977	119,293,023	118,393,856	144,770,127	107,678,543	95,305,636	0.8%	-11.5%
Current Property Taxes	58,569,790	62,997,723	61,109,412	61,470,461	62,232,065	60,196,330	57,547,730	-0.3%	-4.4%
Current Real & Personal Property Taxes	53,543,941	58,117,400	56,038,189	58,271,463	58,704,098	56,109,959	54,525,111	0.3%	-2.8%
Fee In Lieu of Property Tax (only Counties and Cities)	2,199,921	1,980,198	2,122,315	1,489,623	1,548,287	1,377,688	2,212,030	0.1%	60.6%
All Other	2,825,929	2,900,125	2,948,908	1,709,375	1,979,680	2,708,682	810,589	-18.8%	-70.1%
Local Options Sales Tax	0	0	0	38,000	41,572	12,731	0	n/a	n/a
Local Hospitality Tax	25,619	769,611	1,246,609	1,328,450	1,314,468	1,349,036	1,440,267	95.7%	6.8%
Local Accommodations Tax	179,982	282,118	223,305	234,018	232,075	238,875	311,136	9.6%	30.3%
Capital Projects/Transportation Tax	0	0	8,046,627	9,332,473	8,211,692	8,644,147	453,850	n/a	-94.7%
Licenses, fees, Charges, Bonds, etc.	31,946,620	184,889,525	48,667,070	45,990,454	72,738,255	37,237,424	35,552,653	1.8%	-4.5%
Licenses & Permits	4,155,831	4,423,512	4,300,630	4,203,072	4,599,809	4,400,128	4,142,541	-0.1%	-5.9%
Service Revenue & Charges	16,468,715	20,004,067	26,089,870	24,092,120	21,602,867	18,305,434	17,968,833	1.5%	-1.8%
Bonds & Leases	9,527,600	158,538,178	13,450,000	15,325,000	43,827,300	12,259,214	10,346,507	1.4%	-15.6%
Miscellaneous	1,794,474	1,923,768	4,826,570	2,370,263	2,708,279	2,272,648	3,094,772	9.5%	36.2%
Revenues from State Sources	57,234,805	61,252,100	75,851,191	74,113,705	64,947,996	67,848,012	66,047,069	2.4%	-2.7%
Reimbursements for Property Tax Relief (Tier 1)	2,698,716	2,653,651	3,946,444	3,946,444	3,946,444	3,946,444	3,946,444	6.5%	0.0%
Homestead Exemption (Tier 2) /1	2,871,834	3,427,695	3,493,442	2,913,323	3,235,117	2,920,641	3,622,058	3.9%	24.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	6,178,975	6,566,806	7,011,274	7,149,638	7,455,608	n/a	4.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,856,925	5,553,696	1,592,638	1,627,707	4,706,920	4,720,070	3,683,814	-4.5%	-22.0%
Manufacturer's Depreciation Reimbursement	308,437	549,568	562,532	1,038,937	1,267,189	1,353,675	1,146,500	24.5%	-15.3%
State Grants	11,307,290	12,721,407	22,374,455	24,055,043	16,761,993	21,731,699	17,202,545	7.2%	-20.8%
Education Finance Act (EFA)	25,381,659	25,911,107	27,442,256	24,594,768	20,143,072	17,710,183	19,935,469	-3.9%	12.6%
Education Improvement Act (EIA)	8,564,363	9,447,659	9,367,735	8,708,079	7,376,219	7,435,963	7,912,278	-1.3%	6.4%
Education Lottery	1,245,581	987,316	892,714	662,598	499,768	879,699	1,142,352	-1.4%	29.9%
Revenues from Federal Sources	11,353,551	12,221,977	13,453,831	14,973,065	21,953,028	20,029,878	16,298,929	6.2%	-18.6%
Revenues from Other Local Sources	2,172,513	2,667,229	4,308,969	3,472,997	3,027,826	2,382,505	2,485,587	2.3%	4.3%
Total Expenditures (School Dist., Counties, & Cities)	153,417,795	177,832,593	230,497,425	265,433,846	257,209,000	212,451,159	202,354,088	4.7%	-4.8%
Administration	55,681,148	59,151,572	63,967,263	64,383,029	57,549,011	58,009,933	57,734,525	0.6%	-0.5%
Instruction	53,878,376	55,841,654	59,515,856	58,645,804	58,337,090	54,560,367	52,995,971	-0.3%	-2.9%
Public Safety	12,968,361	13,229,971	16,596,504	19,957,782	19,990,181	19,971,844	19,231,019	6.8%	-3.7%
Transportation	2,757,703	3,487,456	2,947,316	3,689,884	3,120,242	3,741,228	5,279,942	11.4%	41.1%
Health & Human Services	1,807,759	1,902,965	2,397,524	2,914,419	4,236,116	4,724,110	4,440,449	16.2%	-6.0%
Environment & Housing	2,492,793	3,089,049	9,141,602	9,047,927	9,460,009	9,940,958	10,254,979	26.6%	3.2%
Recreation & Culture	826,640	903,642	1,886,390	1,406,614	2,466,158	3,078,883	2,798,529	22.5%	-9.1%
Debt Service/Interest on Debt /4	10,496,146	15,632,682	21,919,482	37,148,759	56,640,127	25,052,390	26,116,795	16.4%	4.2%
Land Purchase & Facility Construction	10,533,512	22,929,768	48,682,750	65,240,451	41,384,323	31,131,522	20,173,491	11.4%	-35.2%
All Other	1,975,357	1,663,834	3,442,738	2,999,177	4,025,743	2,239,924	3,328,388	9.1%	48.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Greenwood County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	58,569,790	62,997,723	61,109,412	61,470,461	62,232,065	60,196,330	57,547,730	-0.3%	-4.4%
School District Total	41,314,633	45,045,652	41,721,215	42,922,016	39,726,106	39,703,046	37,964,143	-1.4%	-4.4%
County Total	11,895,020	12,847,417	13,944,758	12,877,604	16,888,246	14,668,374	14,004,307	2.8%	-4.5%
Cities Total	5,360,137	5,104,654	5,443,439	5,670,841	5,617,713	5,824,910	5,579,280	0.7%	-4.2%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	249,092,320	249,007,984	246,962,751	261,326,660	269,853,473	258,541,475	268,102,626	1.2%	3.7%
Owner Occupied (4% assessment ratio)	54,578,100	55,292,340	56,777,209	65,257,046	66,412,538	67,143,092	67,235,325	3.5%	0.1%
Agricultural (Private) (4%)	1,026,348	1,127,475	1,179,024	1,197,197	1,208,700	1,226,336	1,243,136	3.2%	1.4%
Agricultural (Corporate) (6%)	241,074	217,154	188,932	184,045	171,591	153,809	131,420	-9.6%	-14.6%
Commercial/Rental (6%)	52,508,223	54,456,958	51,526,925	58,211,723	58,170,011	57,077,631	56,516,715	1.2%	-1.0%
Personal Property (Vehicles) /6	28,900,518	27,044,901	26,136,728	25,543,217	24,147,372	20,427,756	21,087,177	-5.1%	3.2%
Other Personal Property County (10.5%)	2,741,818	2,792,480	2,837,395	2,899,505	2,889,117	2,380,756	2,462,573	-1.8%	3.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	33,782,841	35,719,184	36,270,923	31,192,800	33,472,911	32,725,352	29,988,831	-2.0%	-8.4%
Utility (10.5%)	13,936,770	13,455,966	13,646,946	13,730,466	13,694,708	13,676,309	13,974,046	0.0%	2.2%
Business Personal (10.5%)	9,314,766	9,115,577	9,236,866	9,635,366	9,695,326	9,511,426	9,037,766	-0.5%	-5.0%
Motor Carrier (9.5%)\\	987,724	984,833	1,336,012	1,414,318	1,355,198	1,127,995	1,121,314	2.1%	-0.6%
Fee-in-Lieu and Joint Industrial Park /7	51,074,138	48,801,116	47,825,791	52,060,977	58,636,001	53,091,013	65,304,323	4.2%	23.0%
Total Average Millage Rates /2									
	303.4	325.6	320.7	312.1	325.4	325.9	328.8	1.4%	0.9%
School Districts /3	176.7	191.6	209.9	204.5	187.8	196.5	184.1	0.7%	-6.3%
Counties /4	41.1	46.5	52.7	46.3	59.1	54.2	47.0	2.2%	-13.4%
Cities & Special Purpose Districts /5	85.5	87.5	58.1	61.4	78.4	75.2	97.7	2.2%	29.9%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	58,569,790	62,997,723	61,109,412	61,470,461	62,232,065	60,196,330	57,547,730	-0.3%	-4.4%
Owner Occupied	8,001,086	8,817,990	3,073,388	4,904,319	4,234,743	4,898,585	2,620,867	-17.0%	-46.5%
Agricultural (Private)	255,216	303,815	346,628	336,296	335,380	345,479	326,244	4.2%	-5.6%
Agricultural (Corporate)	59,947	58,515	55,545	51,699	47,612	43,331	34,489	-8.8%	-20.4%
Commercial/Rental	13,056,932	14,674,230	15,148,688	16,351,841	16,140,513	16,079,703	14,832,027	2.1%	-7.8%
Personal Property (Vehicles)	7,186,533	7,287,647	7,684,083	7,175,163	6,700,204	5,754,833	5,534,037	-4.3%	-3.8%
Other Personal Property County	681,793	752,475	834,182	814,479	801,647	670,698	646,268	-0.9%	-3.6%
Manufacturing	10,600,514	11,605,259	12,785,806	10,251,770	10,836,062	10,596,955	10,082,182	-0.8%	-4.9%
Utility	3,465,580	3,625,908	4,012,142	3,856,927	3,799,889	3,852,840	3,667,294	0.9%	-4.8%
Business Personal	2,316,252	2,456,327	2,715,598	2,706,602	2,690,175	2,679,524	2,371,836	0.4%	-11.5%
Motor Carrier	245,612	265,378	392,782	397,286	376,029	317,775	294,273	3.1%	-7.4%
Fee-in-Lieu and Joint Industrial Park	12,700,325	13,150,180	14,060,571	14,624,078	16,269,812	14,956,607	17,138,213	5.1%	14.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Greenwood County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	118,828,328	277,119,172	142,236,295	138,858,692	162,909,616	129,494,165	124,261,161	0.7%	-4.0%
Revenues from Local Sources	57,975,946	213,612,071	68,850,160	68,643,914	91,806,731	58,323,513	55,237,287	-0.8%	-5.3%
Current Property Taxes	41,314,633	45,045,652	41,721,215	42,922,016	39,726,106	39,703,046	37,964,143	-1.4%	-4.4%
Current Real & Personal Property Taxes	39,335,141	43,769,791	40,276,782	42,640,530	39,298,873	39,591,193	37,888,095	-0.6%	-4.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	1,979,492	1,275,861	1,444,433	281,486	427,233	111,853	76,048	-41.9%	-32.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	16,661,313	168,566,419	27,128,945	25,721,898	52,080,625	18,620,467	17,273,144	0.6%	-7.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	6,382,400	9,271,075	12,955,622	9,839,860	6,900,831	5,605,522	5,261,565	-3.2%	-6.1%
Bonds & Leases	9,527,600	158,538,178	13,450,000	15,325,000	43,827,300	12,259,214	10,346,507	1.4%	-15.6%
Miscellaneous	751,313	757,166	723,323	557,038	1,352,494	755,731	1,665,072	14.2%	120.3%
Revenues from State Sources	50,339,754	52,625,198	62,159,923	59,129,829	54,761,586	53,447,797	56,281,032	1.9%	5.3%
Reimbursements for Property Tax Relief (Tier 1)	2,698,716	2,653,651	3,946,444	3,946,444	3,946,444	3,946,444	3,946,444	6.5%	0.0%
Homestead Exemption (Tier 2) /1	2,034,678	2,411,361	2,012,292	1,896,185	2,311,780	1,859,043	2,413,948	2.9%	29.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	6,178,975	6,566,806	7,011,274	7,149,638	7,455,608	n/a	4.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	252,989	253,936	252,869	259,647	138,497	798,024	247,688	-0.4%	-69.0%
Manufacturer's Depreciation Reimbursement	55,987	70,507	84,557	486,272	836,533	738,606	629,291	49.7%	-14.8%
State Grants 4/	10,105,781	10,889,661	11,982,081	12,009,030	12,497,999	12,930,197	12,597,954	3.7%	-2.6%
Education Finance Act (EFA)	25,381,659	25,911,107	27,442,256	24,594,768	20,143,072	17,710,183	19,935,469	-3.9%	12.6%
Education Improvement Act (EIA)	8,564,363	9,447,659	9,367,735	8,708,079	7,376,219	7,435,963	7,912,278	-1.3%	6.4%
Education Lottery	1,245,581	987,316	892,714	662,598	499,768	879,699	1,142,352	-1.4%	29.9%
Revenues from Federal Sources	10,512,628	10,881,903	11,226,212	11,084,949	16,341,299	17,722,855	12,742,842	3.3%	-28.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	116,203,053	138,510,603	171,425,914	194,070,608	162,898,078	150,341,926	142,468,952	3.5%	-5.2%
Administration	41,000,351	43,993,626	46,418,368	47,224,442	46,422,271	45,887,909	47,056,040	2.3%	2.5%
Instruction	53,878,376	55,841,654	59,515,856	58,645,804	58,337,090	54,560,367	52,995,971	-0.3%	-2.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	38,406	33,351	35,835	7,146	0	5,536	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	15,000	37,500	47,500	45,616	340	1,056	528	-42.8%	-50.0%
Debt Service/Interest on Debt	10,167,487	15,251,507	19,537,346	25,799,697	24,017,336	22,714,687	23,821,087	15.2%	4.9%
Purchase of Land & Facility Construction	10,533,512	22,706,534	45,197,653	61,625,874	33,553,209	26,518,852	16,252,513	7.5%	-38.7%
All Other	569,921	646,431	673,356	722,029	567,832	653,519	2,342,813	26.6%	258.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Greenwood County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	28,344,894	32,236,358	50,252,353	50,251,343	51,599,524	50,657,256	37,653,400	4.8%	-25.7%
Revenues from Local Sources	21,965,222	23,764,949	35,700,240	36,258,759	40,038,352	36,598,255	27,470,789	3.8%	-24.9%
Current Property Taxes	11,895,020	12,847,417	13,944,758	12,877,604	16,888,246	14,668,374	14,004,307	2.8%	-4.5%
Current Real & Personal Property Taxes	9,220,401	9,514,614	10,650,019	10,527,972	14,207,409	11,228,344	11,471,842	3.7%	2.2%
Fee In Lieu of Property Tax	2,199,921	1,980,198	2,122,315	1,489,623	1,548,287	1,377,688	2,212,030	0.1%	60.6%
All Other	474,699	1,352,605	1,172,424	860,009	1,132,549	2,062,341	320,435	-6.3%	-84.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	67,771	63,930	0	0	0	0	86,059	4.1%	n/a
Capital Projects/Transportation Tax	0	0	8,046,627	9,332,473	8,211,692	8,644,147	453,850	n/a	-94.7%
Licenses, fees, Charges, Bonds, etc.	10,002,431	10,853,602	13,708,855	14,048,682	14,938,414	13,285,734	12,926,573	4.4%	-2.7%
Licenses & Permits	1,008,007	1,069,307	443,545	401,902	612,109	571,556	696,644	-6.0%	21.9%
Service Revenue & Charges	8,293,444	8,956,150	11,185,053	12,124,772	13,150,277	11,480,395	11,043,425	4.9%	-3.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	700,980	828,145	2,080,257	1,522,008	1,176,028	1,233,783	1,186,504	9.2%	-3.8%
Revenues from State Sources	5,293,675	6,816,380	11,724,995	12,155,051	8,603,175	12,767,975	7,911,704	6.9%	-38.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	553,696	718,202	1,180,967	704,103	609,268	726,263	796,518	6.2%	9.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,313,516	4,157,423	154,861	150,863	3,527,555	2,914,178	2,600,179	-4.0%	-10.8%
Manufacturer's Depreciation Reimbursement	228,517	452,028	447,216	518,080	382,501	574,572	471,848	12.8%	-17.9%
State Grants	1,197,946	1,488,726	9,941,951	10,782,005	4,083,851	8,552,962	4,043,159	22.5%	-52.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	480,942	940,923	935,379	340,319	1,981,883	1,179,627	1,704,286	23.5%	44.5%
Revenues from Other Local Sources	605,055	714,106	1,891,739	1,497,214	976,114	111,400	566,620	-1.1%	408.6%
Total Expenditures (County only)	23,373,940	24,285,138	41,581,321	51,237,492	76,405,861	44,242,148	42,166,710	10.3%	-4.7%
Administration	12,099,262	12,547,379	14,938,839	13,207,938	7,407,758	8,724,950	7,945,513	-6.8%	-8.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,410,837	6,755,376	9,507,870	11,306,802	12,353,573	12,480,319	11,913,241	10.9%	-4.5%
Transportation	563,691	690,937	290,527	405,251	1,417,003	1,665,392	3,362,950	34.7%	101.9%
Health & Human Services	1,769,353	1,869,614	2,361,689	2,907,273	4,236,116	4,718,574	4,440,449	16.6%	-5.9%
Environment & Housing	500,281	925,485	5,435,656	6,989,887	7,473,790	7,973,858	7,000,120	55.2%	-12.2%
Recreation & Culture	811,640	834,808	1,115,837	1,158,224	1,029,200	925,315	922,564	2.2%	-0.3%
Debt Service/Interest on Debt	0	0	2,148,759	11,083,754	32,293,977	1,989,455	1,939,028	n/a	-2.5%
Land Purchase & Facility Construction	0	0	3,277,867	2,826,828	7,831,114	4,612,670	3,769,391	n/a	-18.3%
All Other	1,218,876	661,539	2,504,277	1,351,535	2,363,330	1,151,615	873,454	-5.4%	-24.2%

Greenwood County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	14,309,658	15,724,753	20,418,366	21,843,588	20,189,837	17,787,516	18,222,660	4.1%	2.4%
Revenues from Local Sources	10,780,843	11,561,957	14,742,623	13,491,183	12,925,045	12,756,775	12,597,560	2.6%	-1.2%
Current Property Taxes	5,360,137	5,104,654	5,443,439	5,670,841	5,617,713	5,824,910	5,579,280	0.7%	-4.2%
Current Real & Personal Property Taxes	4,988,399	4,832,995	5,111,388	5,102,961	5,197,816	5,290,422	5,165,174	0.6%	-2.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	371,738	271,659	332,051	567,880	419,898	534,488	414,106	1.8%	-22.5%
Local Options Sales Tax	0	0	0	38,000	41,572	12,731	0	n/a	n/a
Local Hospitality Tax	25,619	769,611	1,246,609	1,328,450	1,314,468	1,349,036	1,440,267	95.7%	6.8%
Local Accommodations Tax	112,211	218,188	223,305	234,018	232,075	238,875	225,077	12.3%	-5.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,282,876	5,469,504	7,829,270	6,219,874	5,719,216	5,331,223	5,352,936	0.2%	0.4%
Licenses & Permits	3,147,824	3,354,205	3,857,085	3,801,170	3,987,700	3,828,572	3,445,897	1.5%	-10.0%
Service Revenue & Charges	1,792,871	1,776,842	1,949,195	2,127,488	1,551,759	1,219,517	1,663,843	-1.2%	36.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	342,181	338,457	2,022,990	291,217	179,757	283,134	243,196	-5.5%	-14.1%
Revenues from State Sources	1,601,376	1,810,522	1,966,273	2,828,825	1,583,235	1,632,240	1,854,332	2.5%	13.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	283,460	298,132	300,183	313,035	314,069	335,335	411,592	6.4%	22.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,290,420	1,142,337	1,184,907	1,217,197	1,040,868	1,007,868	835,947	-7.0%	-17.1%
Manufacturer's Depreciation Reimbursement	23,933	27,033	30,760	34,585	48,155	40,497	45,361	11.2%	12.0%
State Grants	3,563	343,020	450,423	1,264,008	180,143	248,540	561,432	132.4%	125.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	359,981	399,151	1,292,240	3,547,797	3,629,846	1,127,396	1,851,801	31.4%	64.3%
Revenues from Other Local Sources	1,567,458	1,953,123	2,417,230	1,975,783	2,051,712	2,271,105	1,918,967	3.4%	-15.5%
Total Expenditures (Cities only)	13,840,802	15,036,852	17,490,190	20,125,746	17,905,061	17,867,085	17,718,426	4.2%	-0.8%
Administration	2,581,535	2,610,567	2,610,056	3,950,649	3,718,982	3,397,074	2,732,972	1.0%	-19.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,557,524	6,474,595	7,088,634	8,650,980	7,636,608	7,491,525	7,317,778	1.8%	-2.3%
Transportation	2,194,012	2,796,519	2,656,789	3,284,633	1,703,239	2,075,836	1,916,992	-2.2%	-7.7%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,992,512	2,163,564	3,705,946	2,058,040	1,986,219	1,967,100	3,254,859	8.5%	65.5%
Recreation & Culture	0	31,334	723,053	202,774	1,436,618	2,152,512	1,875,437	n/a	-12.9%
Debt Service/Interest on Debt	328,659	381,175	233,377	265,308	328,814	348,248	356,680	1.4%	2.4%
Purchase of Land & Facility Construction	0	223,234	207,230	787,749	0	0	151,587	n/a	n/a
All Other	186,560	355,864	265,105	925,613	1,094,581	434,790	112,121	-8.1%	-74.2%

* Cities Included: Greenwood, Hodges, Ninety Six, Troy & Ware Shoals.

Greenwood County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	41,314,633	45,045,652	41,721,215	42,922,016	39,726,106	39,703,046	37,964,143	-1.4%	-4.4%
Owner Occupied	6,944,957	7,938,002	1,794,221	2,830,309	1,515,871	2,096,426	978,103	-27.9%	-53.3%
Agricultural (Private)	181,350	215,976	247,521	244,799	227,018	240,955	228,901	4.0%	-5.0%
Agricultural (Corporate)	42,597	41,597	39,664	37,633	32,228	30,221	24,199	-9.0%	-19.9%
Commercial/Rental	9,277,937	10,431,629	10,817,411	11,902,953	10,925,480	11,214,811	10,406,519	1.9%	-7.2%
Personal Property (Vehicles)	5,106,575	5,180,649	5,487,068	5,222,998	4,535,354	4,013,717	3,882,818	-4.5%	-3.3%
Other Personal Property	484,465	534,920	595,674	592,882	542,633	467,779	453,438	-1.1%	-3.1%
Manufacturing	5,969,257	6,842,271	7,614,611	6,378,207	6,286,875	6,429,991	5,521,895	-1.3%	-14.1%
Utility	2,462,557	2,577,589	2,865,000	2,807,563	2,572,137	2,687,169	2,573,065	0.7%	-4.2%
Business Personal	1,645,872	1,746,156	1,939,160	1,970,210	1,820,974	1,868,838	1,664,139	0.2%	-11.0%
Motor Carrier	174,526	188,652	280,478	289,195	254,533	221,632	206,469	2.8%	-6.8%
Fee-in-Lieu and Joint Industrial Park	9,024,541	9,348,211	10,040,406	10,645,267	11,013,002	10,431,507	12,024,597	4.9%	15.3%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	10,248,796	11,585,421	13,003,410	12,092,084	15,949,227	14,016,948	12,588,795	3.5%	-10.2%
Owner Occupied	2,245,592	2,572,548	2,989,509	3,019,568	3,925,199	3,640,194	3,157,044	5.8%	-13.3%
Agricultural (Private)	42,229	52,457	62,080	55,397	71,438	66,486	58,372	5.5%	-12.2%
Agricultural (Corporate)	9,919	10,103	9,948	8,516	10,142	8,339	6,171	-7.6%	-26.0%
Commercial/Rental	2,160,428	2,533,681	2,713,064	2,693,568	3,438,039	3,094,491	2,653,750	3.5%	-14.2%
Personal Property (Vehicles)	1,189,099	1,258,299	1,376,186	1,181,933	1,427,189	1,107,500	990,151	-3.0%	-10.6%
Other Personal Property	112,811	129,924	149,398	134,166	170,756	129,074	115,630	0.4%	-10.4%
Manufacturing	1,389,980	1,661,882	1,909,785	1,443,350	1,978,359	1,774,220	1,408,130	0.2%	-20.6%
Utility	573,422	626,056	718,557	635,335	809,402	741,468	656,153	2.3%	-11.5%
Business Personal	383,252	424,114	486,352	445,847	573,026	515,666	424,370	1.7%	-17.7%
Motor Carrier	40,639	45,821	70,345	65,443	80,097	61,155	52,651	4.4%	-13.9%
Fee-in-Lieu and Joint Industrial Park	2,101,423	2,270,536	2,518,187	2,408,961	3,465,580	2,878,354	3,066,373	6.5%	6.5%

Hampton County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	58,180,245	59,559,025	67,706,310	65,520,757	65,154,002	83,370,377	58,395,834	0.1%	-30.0%
Revenues from Local Sources	26,477,358	28,150,700	29,161,027	29,741,709	30,324,399	49,988,581	25,911,658	-0.4%	-48.2%
Current Property Taxes	15,986,616	16,633,915	17,311,660	18,035,060	17,778,113	18,008,440	17,490,608	1.5%	-2.9%
Current Real & Personal Property Taxes	14,881,563	15,579,275	16,231,747	16,292,780	16,153,187	16,623,497	16,339,042	1.6%	-1.7%
Fee In Lieu of Property Tax (only Counties and Cities)	210,365	48,390	154,466	564,839	417,776	348,166	185,713	-2.1%	-46.7%
All Other	894,688	1,006,250	925,447	1,177,440	1,207,150	1,036,777	965,852	1.3%	-6.8%
Local Options Sales Tax	1,249,556	1,373,247	1,441,198	1,421,478	1,530,616	1,524,745	1,536,214	3.5%	0.8%
Local Hospitality Tax	0	11,305	15,377	21,484	11,998	0	0	n/a	n/a
Local Accommodations Tax	43,861	44,469	12,218	6,045	7,095	644	811	-48.6%	25.9%
Capital Projects/Transportation Tax	1,370,931	1,482,716	1,551,869	1,440,646	1,052,757	7,051	6,068	-59.5%	-13.9%
Licenses, fees, Charges, Bonds, etc.	7,826,394	8,605,048	8,828,705	8,816,996	9,943,820	30,447,700	6,877,957	-2.1%	-77.4%
Licenses & Permits	1,322,953	1,346,029	1,772,204	1,561,345	1,561,031	1,557,463	1,405,934	1.0%	-9.7%
Service Revenue & Charges	4,954,089	4,007,907	5,289,934	4,523,868	5,339,583	5,503,110	4,317,696	-2.3%	-21.5%
Bonds & Leases	0	1,844,400	383,550	1,080,400	2,100,000	22,383,245	0	n/a	n/a
Miscellaneous	1,549,352	1,406,712	1,383,017	1,651,383	943,206	1,003,882	1,154,327	-4.8%	15.0%
Revenues from State Sources	24,172,902	25,114,741	28,931,196	27,519,752	23,802,137	22,553,240	23,008,605	-0.8%	2.0%
Reimbursements for Property Tax Relief (Tier 1)	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,364,321	1,415,156	1,437,977	1,479,268	1,460,086	1,457,801	1,456,997	1.1%	-0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	820,897	951,391	1,129,245	1,172,642	1,265,752	n/a	7.9%
\$2.5 Million Minimum Disbursement /3	0	0	1,679,102	1,548,609	1,370,755	1,327,358	1,234,248	n/a	-7.0%
State-Shared Taxes (Aid to Subdivisions)	1,763,451	1,764,855	2,073,230	2,041,278	1,714,553	1,554,586	1,344,647	-4.4%	-13.5%
Manufacturer's Depreciation Reimbursement	81,997	113,469	90,623	97,383	96,082	101,707	75,802	-1.3%	-25.5%
State Grants	4,574,491	5,084,349	5,758,648	6,093,070	5,652,831	5,211,271	5,765,407	3.9%	10.6%
Education Finance Act (EFA)	9,984,905	10,115,865	10,524,642	9,426,869	7,111,287	6,084,408	6,719,470	-6.4%	10.4%
Education Improvement Act (EIA)	4,627,726	4,854,950	4,810,175	4,169,384	3,546,567	3,979,825	3,578,207	-4.2%	-10.1%
Education Lottery	443,483	433,569	403,374	379,972	388,202	331,114	235,547	-10.0%	-28.9%
Revenues from Federal Sources	7,285,647	6,071,605	8,983,238	8,058,637	10,805,216	10,636,191	9,278,105	4.1%	-12.8%
Revenues from Other Local Sources	244,338	221,979	630,849	200,659	222,250	192,365	197,466	-3.5%	2.7%
Total Expenditures (School Dist., Counties, & Cities)	55,177,569	56,855,778	68,320,143	70,705,424	70,442,449	69,544,593	74,316,283	5.1%	6.9%
Administration	20,520,158	21,200,518	23,876,533	25,370,300	26,197,905	25,183,469	26,879,309	4.6%	6.7%
Instruction	19,646,159	20,805,413	21,736,987	22,755,637	22,421,019	19,807,374	18,495,488	-1.0%	-6.6%
Public Safety	7,748,480	7,368,936	8,598,446	8,882,471	9,983,788	10,250,846	9,480,982	3.4%	-7.5%
Transportation	1,130,052	1,333,719	1,896,606	2,423,123	2,243,276	2,014,173	1,871,530	8.8%	-7.1%
Health & Human Services	701,424	708,243	904,555	1,002,346	953,640	1,082,431	956,144	5.3%	-11.7%
Environment & Housing	1,656,548	1,740,258	1,709,159	2,372,377	1,618,763	1,779,925	1,644,079	-0.1%	-7.6%
Recreation & Culture	197,662	193,699	250,602	466,976	548,068	585,553	434,124	14.0%	-25.9%
Debt Service/Interest on Debt /4	1,621,803	1,379,490	1,500,026	2,565,131	4,207,211	6,964,932	2,943,617	10.4%	-57.7%
Land Purchase & Facility Construction	1,363,763	1,558,033	7,285,909	4,212,577	1,782,838	1,134,905	10,966,560	41.5%	866.3%
All Other	591,520	567,469	561,320	654,486	485,941	740,985	644,450	1.4%	-13.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Hampton County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	15,986,616	16,633,915	17,311,660	18,035,060	17,778,113	18,008,440	17,490,608	1.5%	-2.9%
School District Total	8,308,354	8,523,008	8,417,139	8,647,330	8,554,037	8,741,157	8,403,551	0.2%	-3.9%
County Total	6,427,287	6,856,775	7,480,283	7,615,163	7,690,323	7,734,582	7,710,383	3.1%	-0.3%
Cities Total	1,250,975	1,254,132	1,414,238	1,772,567	1,533,753	1,532,701	1,376,674	1.6%	-10.2%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	40,768,543	43,896,296	45,104,625	46,126,604	47,466,539	46,729,829	48,235,576	2.8%	3.2%
Owner Occupied (4% assessment ratio)	10,773,830	11,978,190	12,075,230	12,489,110	12,760,160	12,898,510	13,813,100	4.2%	7.1%
Agricultural (Private) (4%)	1,520,410	1,499,860	1,513,610	1,537,810	1,541,580	1,543,030	1,555,320	0.4%	0.8%
Agricultural (Corporate) (6%)	477,040	413,660	355,350	322,770	322,360	320,970	295,450	-7.7%	-8.0%
Commercial/Rental (6%)	8,999,309	10,408,260	10,839,700	11,223,130	11,434,690	11,703,820	12,448,200	5.6%	6.4%
Personal Property (Vehicles) /6	6,725,295	6,514,291	6,354,741	5,911,645	5,184,589	4,670,166	4,803,695	-5.5%	2.9%
Other Personal Property County (10.5%)	372,440	415,020	428,232	509,420	412,630	466,490	468,040	3.9%	0.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	1,351,710	1,363,280	1,976,590	2,232,510	2,429,790	2,442,580	2,457,840	10.5%	0.6%
Utility (10.5%)	7,212,320	7,264,139	7,602,055	7,844,100	8,051,383	8,345,075	8,609,591	3.0%	3.2%
Business Personal (10.5%)	1,890,410	1,992,240	2,290,830	2,162,050	2,108,470	2,067,700	1,931,390	0.4%	-6.6%
Motor Carrier (9.5%)\\	413,696	413,819	450,401	450,401	487,412	443,950	398,251	-0.6%	-10.3%
Fee-in-Lieu and Joint Industrial Park /7	1,032,083	1,633,537	1,217,886	1,443,658	2,733,475	1,827,538	1,454,699	5.9%	-20.4%
Total Average Millage Rates /2									
	505.5	510.0	523.5	525.0	527.5	510.9	526.3	0.7%	3.0%
School Districts /3	236.5	224.5	234.4	237.0	232.1	240.7	228.1	-0.6%	-5.2%
Counties /4	165.9	168.3	175.8	172.9	167.2	172.3	169.5	0.4%	-1.6%
Cities & Special Purpose Districts /5	103.1	117.2	113.3	115.2	128.2	98.0	128.7	3.8%	31.4%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	15,986,616	16,633,915	17,311,660	18,035,060	17,778,113	18,008,440	17,490,608	1.5%	-2.9%
Owner Occupied	2,185,004	2,527,860	1,963,329	1,985,911	1,799,313	2,005,543	2,061,582	-1.0%	2.8%
Agricultural (Private)	688,930	660,582	696,276	707,898	691,186	714,005	688,743	0.0%	-3.5%
Agricultural (Corporate)	216,157	182,188	163,465	148,580	144,534	148,522	130,834	-8.0%	-11.9%
Commercial/Rental	4,077,780	4,584,101	4,986,375	5,166,331	5,126,882	5,415,696	5,512,439	5.2%	1.8%
Personal Property (Vehicles)	3,047,375	2,869,084	2,923,247	2,721,301	2,324,573	2,161,021	2,127,221	-5.8%	-1.6%
Other Personal Property County	168,761	182,787	196,991	234,501	185,008	215,858	207,262	3.5%	-4.0%
Manufacturing	822,854	648,819	1,063,717	1,592,528	1,507,202	1,478,419	1,274,119	7.6%	-13.8%
Utility	3,268,057	3,199,339	3,497,024	3,610,866	3,609,935	3,861,508	3,812,587	2.6%	-1.3%
Business Personal	856,585	877,441	1,053,806	995,254	945,358	956,785	855,278	0.0%	-10.6%
Motor Carrier	187,455	182,258	207,189	207,333	218,537	205,429	176,358	-1.0%	-14.2%
Fee-in-Lieu and Joint Industrial Park	467,659	719,457	560,240	664,557	1,225,587	845,655	644,185	5.5%	-23.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Hampton County

	FY 06	FY 07	FY 08 /5	FY 08 /6	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	38,201,144	41,067,019	42,612,878	42,721,425	42,629,362	62,145,600	38,428,682	0.1%	-38.2%
Revenues from Local Sources	10,566,422	12,680,883	10,941,483	12,395,811	12,594,421	32,938,084	10,476,279	-0.1%	-68.2%
Current Property Taxes	8,308,354	8,523,008	8,417,139	8,647,330	8,554,037	8,741,157	8,403,551	0.2%	-3.9%
Current Real & Personal Property Taxes	8,202,843	8,403,353	8,289,458	8,462,225	8,372,028	8,642,444	8,318,421	0.2%	-3.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	105,511	119,655	127,681	185,105	182,009	98,713	85,130	-3.5%	-13.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,258,068	4,157,875	2,524,344	3,748,481	4,040,384	24,196,927	2,072,728	-1.4%	-91.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,416,197	1,602,457	1,516,598	1,561,567	1,410,648	1,217,599	1,166,189	-3.2%	-4.2%
Bonds & Leases	0	1,844,400	383,550	1,080,400	2,100,000	22,383,245	0	n/a	n/a
Miscellaneous	841,871	711,018	624,196	1,106,514	529,736	596,083	906,539	1.2%	52.1%
Revenues from State Sources	21,793,395	22,669,196	25,869,283	24,094,053	21,233,016	19,992,486	19,807,613	-1.6%	-0.9%
Reimbursements for Property Tax Relief (Tier 1)	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	0.0%	0.0%
Homestead Exemption (Tier 2) /1	714,580	726,839	722,076	732,545	734,227	742,814	731,962	0.4%	-1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	820,897	951,391	1,129,245	1,172,642	1,265,752	n/a	7.9%
\$2.5 Million Minimum Disbursement /3	0	0	1,679,102	1,548,609	1,370,755	1,327,358	1,234,248	n/a	-7.0%
State-Shared Taxes (Aid to Subdivisions)	152,501	152,501	152,501	129,635	152,501	152,501	152,501	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	32,521	64,053	54,933	74,895	68,937	68,817	55,281	9.2%	-19.7%
State Grants 4/	4,505,151	4,988,891	5,369,055	5,348,225	5,398,767	4,800,479	4,502,117	0.0%	-6.2%
Education Finance Act (EFA)	9,984,905	10,115,865	10,524,642	9,426,869	7,111,287	6,084,408	6,719,470	-6.4%	10.4%
Education Improvement Act (EIA)	4,627,726	4,854,950	4,810,175	4,169,384	3,546,567	3,979,825	3,578,207	-4.2%	-10.1%
Education Lottery	443,483	433,569	403,374	379,972	388,202	331,114	235,547	-10.0%	-28.9%
Revenues from Federal Sources	5,841,327	5,716,940	5,802,112	6,231,561	8,801,925	9,215,030	8,144,790	5.7%	-11.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	37,147,162	39,611,151	43,123,540	44,066,723	44,437,501	43,970,843	49,368,889	4.9%	12.3%
Administration	16,173,742	16,797,319	17,746,620	19,396,580	19,165,252	19,442,154	18,878,018	2.6%	-2.9%
Instruction	19,646,159	20,805,413	21,736,987	22,755,637	22,421,019	19,807,374	18,495,488	-1.0%	-6.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	15,658	14,413	14,724	19,924	2,522	18,161	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	11,134	4,785	4,785	12,657	16,521	1,840	1,893	-25.6%	2.9%
Debt Service/Interest on Debt	887,291	944,690	864,204	1,031,328	913,933	3,504,937	2,105,137	15.5%	-39.9%
Purchase of Land & Facility Construction	275,978	928,845	2,594,435	728,035	1,782,838	1,093,506	9,799,319	81.3%	796.1%
All Other	137,200	115,686	161,785	122,562	135,416	102,871	89,034	-7.0%	-13.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

5/ Figures for the Hampton 2 School district are from FY 2007-06. As of the date of publication of this document, the State Department of Education had not received the audit financial statements for the FY 2007-2008 year.

Hampton County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	13,395,112	13,562,293	16,215,731	15,312,333	15,699,582	14,887,462	14,597,104	1.4%	-2.0%
Revenues from Local Sources	10,766,719	11,193,824	12,140,982	11,825,860	12,453,363	11,802,582	10,772,448	0.0%	-8.7%
Current Property Taxes	6,427,287	6,856,775	7,480,283	7,615,163	7,690,323	7,734,582	7,710,383	3.1%	-0.3%
Current Real & Personal Property Taxes	5,503,798	6,041,634	6,594,095	6,413,122	6,350,853	6,511,046	6,693,539	3.3%	2.8%
Fee In Lieu of Property Tax	201,707	48,390	154,466	268,439	407,389	348,166	185,713	-1.4%	-46.7%
All Other	721,782	766,751	731,722	933,601	932,081	875,370	831,130	2.4%	-5.1%
Local Options Sales Tax (1%)	680,463	784,876	774,273	792,463	822,462	843,085	890,824	4.6%	5.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	1,370,931	1,482,716	1,546,829	1,440,646	1,052,757	0	0	-100.0%	n/a
Licenses, fees, Charges, Bonds, etc.	2,288,038	2,069,457	2,339,597	1,977,588	2,887,821	3,224,914	2,171,241	-0.9%	-32.7%
Licenses & Permits	133,620	296,499	161,195	136,634	97,862	110,519	152,627	2.2%	38.1%
Service Revenue & Charges	1,942,335	1,355,723	1,665,325	1,688,838	2,602,241	2,937,250	1,902,100	-0.3%	-35.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	212,083	417,235	513,077	152,116	187,718	177,145	116,514	-9.5%	-34.2%
Revenues from State Sources	1,866,127	2,042,903	2,387,308	2,644,236	2,115,576	2,098,170	2,871,370	7.4%	36.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	539,537	581,352	601,479	626,380	654,548	664,686	650,786	3.2%	-2.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,237,274	1,316,677	1,524,164	1,504,610	1,210,131	1,113,859	947,833	-4.3%	-14.9%
Manufacturer's Depreciation Reimbursement	23,476	49,416	35,690	22,488	27,145	27,323	15,280	-6.9%	-44.1%
State Grants	65,840	95,458	225,975	490,758	223,751	292,302	1,257,471	63.5%	330.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	687,266	254,753	1,121,076	641,578	946,615	794,345	802,433	2.6%	1.0%
Revenues from Other Local Sources	75,000	70,813	566,365	200,659	184,028	192,365	150,853	12.4%	-21.6%
Total Expenditures (County only)	12,328,901	12,262,900	18,535,140	20,159,031	18,928,422	19,589,665	19,363,564	7.8%	-1.2%
Administration	3,387,391	3,504,888	4,171,147	4,454,878	4,264,018	4,327,974	6,725,073	12.1%	55.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,551,874	4,831,721	5,581,727	5,914,257	7,375,317	7,361,168	7,024,526	7.5%	-4.6%
Transportation	724,750	705,999	964,595	1,479,053	1,201,563	1,178,241	1,098,769	7.2%	-6.7%
Health & Human Services	685,766	692,671	886,586	980,285	929,262	1,064,270	956,144	5.7%	-10.2%
Environment & Housing	1,371,981	1,437,936	1,635,066	1,992,153	1,519,708	1,682,692	1,434,125	0.7%	-14.8%
Recreation & Culture	130,489	129,751	190,236	351,139	394,220	358,466	327,221	16.6%	-8.7%
Debt Service/Interest on Debt	14,203	0	124,132	1,209,669	2,960,833	3,281,950	401,091	74.5%	-87.8%
Land Purchase & Facility Construction	1,087,785	625,630	4,691,474	3,484,542	0	41,399	1,112,761	0.4%	2587.9%
All Other	374,662	334,304	290,177	293,055	283,501	293,505	283,854	-4.5%	-3.3%

Hampton County

	FY 06	FY 07 /1	FY 08	FY 09	FY 10	FY 11 /1	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	6,583,989	4,929,713	8,877,701	7,486,999	6,825,058	6,337,315	5,370,048	-3.3%	-15.3%
Revenues from Local Sources	5,144,217	4,275,993	6,078,562	5,520,038	5,276,615	5,247,915	4,662,931	-1.6%	-11.1%
Current Property Taxes	1,250,975	1,254,132	1,414,238	1,772,567	1,533,753	1,532,701	1,376,674	1.6%	-10.2%
Current Real & Personal Property Taxes	1,174,922	1,134,288	1,348,194	1,417,433	1,430,306	1,470,007	1,327,082	2.1%	-9.7%
Fee In Lieu of Property Tax	8,658	0	0	296,400	10,387	0	0	-100.0%	n/a
All Other	67,395	119,844	66,044	58,734	93,060	62,694	49,592	-5.0%	-20.9%
Local Options Sales Tax	569,093	588,371	666,925	629,015	708,154	681,660	645,390	2.1%	-5.3%
Local Hospitality Tax	0	11,305	15,377	21,484	11,998	0	0	n/a	n/a
Local Accommodations Tax	43,861	44,469	12,218	6,045	7,095	644	811	-48.6%	25.9%
Capital Projects/Transportation Tax	0	0	5,040	0	0	7,051	6,068	n/a	-13.9%
Licenses, fees, Charges, Bonds, etc.	3,280,288	2,377,716	3,964,764	3,090,927	3,015,615	3,025,859	2,633,988	-3.6%	-13.0%
Licenses & Permits	1,189,333	1,049,530	1,611,009	1,424,711	1,463,169	1,446,944	1,253,307	0.9%	-13.4%
Service Revenue & Charges	1,595,557	1,049,727	2,108,011	1,273,463	1,326,694	1,348,261	1,249,407	-4.0%	-7.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	495,398	278,459	245,744	392,753	225,752	230,654	131,274	-19.9%	-43.1%
Revenues from State Sources	513,380	402,642	674,605	781,463	453,545	462,584	329,622	-7.1%	-28.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	110,204	106,965	114,422	120,343	71,311	50,301	74,249	-6.4%	47.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	373,676	295,677	396,565	407,033	351,921	288,226	244,313	-6.8%	-15.2%
Manufacturer's Depreciation Reimbursement	26,000	0	0	0	0	5,567	5,241	-23.4%	-5.9%
State Grants	3,500	0	163,618	254,087	30,313	118,490	5,819	8.8%	-95.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	757,054	99,912	2,060,050	1,185,498	1,056,676	626,816	330,882	-12.9%	-47.2%
Revenues from Other Local Sources	169,338	151,166	64,484	0	38,222	0	46,613	-19.3%	n/a
Total Expenditures (Cities only)	5,701,506	4,981,727	6,661,463	6,479,670	7,076,526	5,984,085	5,583,830	-0.3%	-6.7%
Administration	959,025	898,311	1,958,766	1,518,842	2,768,635	1,413,341	1,276,218	4.9%	-9.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,196,606	2,537,215	3,016,719	2,968,214	2,608,471	2,889,678	2,456,456	-4.3%	-15.0%
Transportation	405,302	627,720	932,011	944,070	1,041,713	835,932	772,761	11.4%	-7.6%
Health & Human Services	0	1,159	3,245	2,137	21,856	0	0	n/a	n/a
Environment & Housing	284,567	302,322	74,093	380,224	99,055	97,233	209,954	-4.9%	115.9%
Recreation & Culture	56,039	59,163	55,581	103,180	137,327	225,247	105,010	11.0%	-53.4%
Debt Service/Interest on Debt	720,309	434,800	511,690	324,134	332,445	178,045	437,389	-8.0%	145.7%
Purchase of Land & Facility Construction	0	3,558	0	0	0	0	54,480	n/a	n/a
All Other	79,658	117,479	109,358	238,869	67,024	344,609	271,562	22.7%	-21.2%

* Cities Included: Brunson, Estill, Furman, Gifford, Hampton, Luray, Scotia, Varnville & Yemassee.

/1 In FYs 07 & 11 Yemassee was excluded

Hampton County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	8,308,354	8,523,008	8,417,139	8,647,330	8,554,037	8,741,157	8,403,551	0.2%	-3.9%
Owner Occupied	1,215,251	1,356,799	676,484	675,795	499,545	599,076	552,287	-12.3%	-7.8%
Agricultural (Private)	359,544	336,747	354,724	364,436	357,763	371,356	354,746	-0.2%	-4.5%
Agricultural (Corporate)	112,810	92,874	83,279	76,491	74,812	77,247	67,388	-8.2%	-12.8%
Commercial/Rental	2,128,143	2,336,848	2,540,355	2,659,698	2,653,709	2,816,723	2,839,253	4.9%	0.8%
Personal Property (Vehicles)	1,590,387	1,462,580	1,489,275	1,400,963	1,203,215	1,123,955	1,095,653	-6.0%	-2.5%
Other Personal Property	88,074	93,180	100,359	120,724	95,761	112,269	106,753	3.3%	-4.9%
Manufacturing	319,650	306,082	463,227	529,068	563,894	587,848	560,597	9.8%	-4.6%
Utility	1,705,558	1,630,934	1,781,591	1,858,923	1,868,527	2,008,384	1,963,722	2.4%	-2.2%
Business Personal	447,041	447,295	536,871	512,370	489,324	497,627	440,522	-0.2%	-11.5%
Motor Carrier	97,830	92,910	105,554	106,738	113,116	106,844	90,835	-1.2%	-15.0%
Fee-in-Lieu and Joint Industrial Park	244,065	366,759	285,420	342,123	634,372	439,828	331,796	5.3%	-24.6%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	6,765,117	7,389,737	7,927,296	7,973,104	7,937,483	8,051,103	8,175,455	3.2%	1.5%
Owner Occupied	1,787,805	2,016,472	2,122,264	2,158,775	2,133,788	2,222,290	2,341,184	4.6%	5.4%
Agricultural (Private)	252,296	252,494	266,022	265,814	257,787	265,849	263,611	0.7%	-0.8%
Agricultural (Corporate)	79,160	69,638	62,454	55,792	53,906	55,300	50,076	-7.3%	-9.4%
Commercial/Rental	1,493,342	1,752,182	1,905,115	1,939,947	1,912,140	2,016,456	2,109,847	5.9%	4.6%
Personal Property (Vehicles)	1,115,993	1,096,651	1,116,868	1,021,843	866,981	804,625	814,179	-5.1%	1.2%
Other Personal Property	61,803	69,867	75,263	88,055	69,001	80,372	79,328	4.2%	-1.3%
Manufacturing	224,302	229,502	347,393	385,895	406,316	420,833	416,580	10.9%	-1.0%
Utility	1,196,810	1,222,884	1,336,088	1,355,873	1,346,374	1,437,777	1,459,241	3.4%	1.5%
Business Personal	313,694	335,384	402,621	373,716	352,584	356,245	327,352	0.7%	-8.1%
Motor Carrier	68,649	69,665	79,160	77,853	81,506	76,488	67,500	-0.3%	-11.8%
Fee-in-Lieu and Joint Industrial Park	171,263	274,998	214,048	249,540	457,099	314,867	246,557	6.3%	-21.7%

Horry County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	825,738,545	987,842,269	1,059,322,321	983,064,893	1,062,735,484	1,092,314,328	1,080,515,048	4.6%	-1.1%
Revenues from Local Sources	594,113,349	769,005,033	818,359,572	749,495,782	824,950,305	839,083,264	819,487,717	5.5%	-2.3%
Current Property Taxes	291,930,004	322,280,046	350,658,961	390,583,027	427,174,143	413,260,661	412,239,763	5.9%	-0.2%
Current Real & Personal Property Taxes	283,485,741	311,797,865	339,692,165	378,233,362	408,414,722	396,167,774	391,836,217	5.5%	-1.1%
Fee In Lieu of Property Tax (only Counties and Cities)	634,325	814,350	674,349	809,517	848,193	838,380	818,684	4.3%	-2.3%
All Other	7,809,938	9,667,831	10,292,447	11,540,148	17,911,229	16,254,507	19,584,861	16.6%	20.5%
Local Options Sales Tax	0	0	0	0	14,195,983	20,440,454	0	n/a	n/a
Local Hospitality Tax	45,560,518	47,561,067	49,097,083	46,133,149	45,418,595	47,638,625	41,911,051	-1.4%	-12.0%
Local Accommodations Tax	4,953,483	5,259,083	5,340,239	4,693,526	4,986,523	5,638,789	3,784,944	-4.4%	-32.9%
Capital Projects/Transportation Tax	0	0	63,537,101	63,548,738	58,069,572	61,476,930	64,801,867	n/a	5.4%
Licenses, fees, Charges, Bonds, etc.	251,669,344	393,904,837	349,726,188	244,537,342	275,105,489	290,627,805	296,750,092	2.8%	2.1%
Licenses & Permits	63,653,025	63,529,338	56,527,640	49,145,872	47,910,714	47,687,659	49,208,572	-4.2%	3.2%
Service Revenue & Charges	147,209,838	142,854,833	140,003,896	131,246,162	129,603,705	134,736,909	133,681,212	-1.6%	-0.8%
Bonds & Leases	5,750,081	132,103,526	92,037,605	15,191,657	49,822,467	64,832,454	67,014,556	50.6%	3.4%
Miscellaneous	35,056,400	55,417,140	61,157,047	48,953,651	47,768,603	43,370,783	46,845,752	5.0%	8.0%
Revenues from State Sources	185,464,101	175,620,077	198,049,772	181,899,904	161,947,654	171,837,907	189,179,444	0.3%	10.1%
Reimbursements for Property Tax Relief (Tier 1)	11,697,114	11,696,932	11,700,436	11,700,436	11,700,436	11,700,436	11,700,436	0.0%	0.0%
Homestead Exemption (Tier 2) /1	6,838,725	7,367,886	5,610,724	7,656,956	7,519,667	7,297,776	6,310,262	-1.3%	-13.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	24,842,695	26,130,224	27,916,817	28,379,244	29,411,129	n/a	3.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	26,868,225	28,432,023	30,328,999	30,126,186	26,302,283	26,680,450	27,885,887	0.6%	4.5%
Manufacturer's Depreciation Reimbursement	512,590	543,306	557,506	549,157	533,665	460,121	460,842	-1.8%	0.2%
State Grants	62,903,435	43,207,028	41,413,458	38,863,215	42,353,216	47,234,587	44,259,344	-5.7%	-6.3%
Education Finance Act (EFA)	53,515,052	59,075,753	59,075,753	41,546,874	26,196,382	29,819,237	43,449,803	-3.4%	45.7%
Education Improvement Act (EIA)	20,995,248	23,340,680	22,463,525	23,471,469	17,697,315	17,843,182	24,189,718	2.4%	35.6%
Education Lottery	2,133,712	1,956,469	2,056,676	1,855,387	1,727,873	2,422,874	1,512,023	-5.6%	-37.6%
Revenues from Federal Sources	41,889,404	38,966,773	38,895,339	46,819,592	71,697,176	77,775,136	67,632,579	8.3%	-13.0%
Revenues from Other Local Sources	4,271,691	4,250,385	4,017,638	4,849,615	4,140,349	3,618,022	4,215,308	-0.2%	16.5%
Total Expenditures (School Dist., Counties, & Cities)	795,522,794	931,230,400	958,638,086	975,622,714	996,863,907	983,920,867	1,014,620,599	4.1%	3.1%
Administration	192,175,652	208,671,179	259,596,778	242,971,690	243,850,330	247,855,322	249,267,756	4.4%	0.6%
Instruction	177,157,122	194,996,006	215,140,034	226,496,790	226,192,757	225,055,336	236,802,880	5.0%	5.2%
Public Safety	92,878,264	99,953,961	108,111,984	112,524,911	116,639,145	116,978,597	119,785,457	4.3%	2.4%
Transportation	52,785,828	55,522,554	48,655,013	72,214,997	57,507,376	69,610,465	68,763,652	4.5%	-1.2%
Health & Human Services	16,226,412	17,580,935	17,196,204	18,698,722	20,174,585	20,859,238	20,851,818	4.3%	0.0%
Environment & Housing	40,211,221	45,126,533	56,969,813	46,472,112	39,361,852	44,549,740	48,244,954	3.1%	8.3%
Recreation & Culture	50,472,710	52,135,693	47,259,777	49,743,452	61,926,696	67,211,688	69,933,866	5.6%	4.1%
Debt Service/Interest on Debt /4	65,940,338	68,960,343	93,396,395	88,259,550	122,638,132	108,434,340	105,953,792	8.2%	-2.3%
Land Purchase & Facility Construction	98,916,749	167,717,697	90,990,010	97,167,164	87,248,731	61,321,527	60,687,688	-7.8%	-1.0%
All Other	8,758,498	20,565,498	21,322,077	21,073,326	21,324,303	22,044,614	34,328,736	25.6%	55.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Horry County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	291,930,004	322,280,046	350,658,961	390,583,027	427,174,143	413,260,661	412,239,763	5.9%	-0.2%
School District Total	173,910,883	195,507,328	208,428,496	234,443,895	264,454,214	254,297,517	250,316,140	6.3%	-1.6%
County Total	86,842,371	93,414,812	104,389,850	113,578,027	117,848,926	116,399,564	117,515,788	5.2%	1.0%
Cities Total	31,176,750	33,357,906	37,840,615	42,561,105	44,871,003	42,563,580	44,407,835	6.1%	4.3%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	1,506,153,690	1,618,022,734	1,776,522,225	1,983,446,727	2,019,258,041	2,062,127,560	2,070,253,909	5.4%	0.4%
Owner Occupied (4% assessment ratio)	307,593,462	326,005,161	354,182,557	394,418,156	419,473,324	465,787,035	478,161,995	7.6%	2.7%
Agricultural (Private) (4%)	4,324,190	4,295,174	4,417,023	4,419,861	4,666,875	4,962,526	5,033,228	2.6%	1.4%
Agricultural (Corporate) (6%)	716,463	707,838	723,403	640,468	469,347	540,219	496,515	-5.9%	-8.1%
Commercial/Rental (6%)	864,790,844	946,752,242	1,069,915,257	1,218,867,864	1,239,617,592	1,245,888,720	1,243,151,272	6.2%	-0.2%
Personal Property (Vehicles) /6	148,935,574	147,345,265	139,779,217	136,119,121	121,545,377	118,299,591	126,117,981	-2.7%	6.6%
Other Personal Property County (10.5%)	45,225,570	52,476,643	61,465,491	64,365,945	63,879,971	62,044,770	58,649,850	4.4%	-5.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	17,471,088	17,259,997	16,881,193	18,366,889	17,408,501	16,542,461	16,588,009	-0.9%	0.3%
Utility (10.5%)	35,528,510	38,589,820	38,914,950	41,768,250	44,663,840	44,522,120	39,233,660	1.7%	-11.9%
Business Personal (10.5%)	53,847,620	54,164,350	59,088,080	64,475,465	64,509,230	58,756,730	57,334,260	1.1%	-2.4%
Motor Carrier (9.5%)\\	2,876,429	3,234,843	2,121,047	2,343,682	3,231,280	2,910,138	2,660,957	-1.3%	-8.6%
Fee-in-Lieu and Joint Industrial Park /7	24,843,940	27,191,401	29,034,007	37,661,026	39,792,704	41,873,250	42,826,182	9.5%	2.3%
Total Average Millage Rates /2	226.8	236.6	236.5	232.9	217.3	214.6	214.6	-0.9%	0.0%
School Districts /3	123.2	128.1	137.9	137.3	150.6	142.8	140.8	2.2%	-1.4%
Counties /4	58.6	58.6	58.6	58.1	59.2	57.3	57.0	-0.4%	-0.5%
Cities & Special Purpose Districts /5	45.0	50.0	40.0	37.5	7.5	14.6	16.8	-15.1%	15.3%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	291,930,004	322,280,046	350,658,961	390,583,027	427,174,143	413,260,661	412,239,763	5.9%	-0.2%
Owner Occupied	44,739,343	49,546,520	36,026,200	41,066,204	51,218,536	56,480,696	58,556,110	4.6%	3.7%
Agricultural (Private)	889,531	903,966	974,986	969,925	1,094,259	1,106,512	1,115,545	3.8%	0.8%
Agricultural (Corporate)	147,384	148,972	159,679	140,549	110,050	120,455	110,046	-4.8%	-8.6%
Commercial/Rental	177,896,493	199,254,325	236,166,440	267,476,707	290,657,702	277,800,130	275,527,141	7.6%	-0.8%
Personal Property (Vehicles)	30,637,600	31,010,416	30,853,995	29,870,912	28,499,192	26,377,670	27,952,292	-1.5%	6.0%
Other Personal Property County	9,303,371	11,044,281	13,567,510	14,124,904	14,978,172	13,834,338	12,998,921	5.7%	-6.0%
Manufacturing	4,228,310	4,446,904	4,400,599	4,840,073	4,930,028	4,526,910	4,495,185	1.0%	-0.7%
Utility	7,308,585	8,121,648	8,589,844	9,165,911	10,472,495	9,927,252	8,695,594	2.9%	-12.4%
Business Personal	11,077,017	11,399,478	13,042,735	14,148,937	15,125,717	13,101,192	12,707,339	2.3%	-3.0%
Motor Carrier	591,711	680,808	468,187	514,314	757,650	648,884	589,764	-0.1%	-9.1%
Fee-in-Lieu and Joint Industrial Park	5,110,657	5,722,727	6,408,786	8,264,593	9,330,342	9,336,624	9,491,826	10.9%	1.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Horry County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	354,244,409	516,799,317	525,873,367	453,137,835	503,943,220	520,080,820	529,079,261	6.9%	1.7%
Revenues from Local Sources	204,800,663	357,414,330	334,435,939	274,011,221	333,804,560	337,998,994	336,971,582	8.7%	-0.3%
Current Property Taxes	173,910,883	195,507,328	208,428,496	234,443,895	264,454,214	254,297,517	250,316,140	6.3%	-1.6%
Current Real & Personal Property Taxes	173,537,810	195,069,654	207,921,679	233,753,399	264,165,497	253,914,615	249,974,855	6.3%	-1.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	373,073	437,674	506,817	690,496	288,717	382,902	341,285	-1.5%	-10.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	30,889,780	161,907,002	126,007,443	39,567,326	69,350,346	83,701,477	86,655,442	18.8%	3.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	16,624,770	22,222,609	19,957,889	14,997,850	13,130,193	12,600,079	12,619,232	-4.5%	0.2%
Bonds & Leases	5,750,081	132,103,526	92,037,605	15,191,657	49,822,467	64,832,454	67,014,556	50.6%	3.4%
Miscellaneous	8,514,929	7,580,867	14,011,949	9,377,819	6,397,686	6,268,944	7,021,654	-3.2%	12.0%
Revenues from State Sources	118,248,053	126,955,637	157,348,216	140,742,786	120,818,911	127,165,185	147,027,740	3.7%	15.6%
Reimbursements for Property Tax Relief (Tier 1)	11,697,114	11,696,932	11,700,436	11,700,436	11,700,436	11,700,436	11,700,436	0.0%	0.0%
Homestead Exemption (Tier 2) /1	4,636,471	5,072,503	5,047,662	5,104,489	4,829,604	4,594,510	4,429,136	-0.8%	-3.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	24,842,695	26,130,224	27,916,817	28,379,244	29,411,129	n/a	3.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	903,809	903,809	903,809	903,809	903,809	903,809	903,809	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	323,190	346,392	368,264	355,166	353,160	298,094	297,051	-1.4%	-0.3%
State Grants 4/	24,043,457	24,563,099	30,889,396	29,674,932	29,493,515	31,203,799	31,134,635	4.4%	-0.2%
Education Finance Act (EFA)	53,515,052	59,075,753	59,075,753	41,546,874	26,196,382	29,819,237	43,449,803	-3.4%	45.7%
Education Improvement Act (EIA)	20,995,248	23,340,680	22,463,525	23,471,469	17,697,315	17,843,182	24,189,718	2.4%	35.6%
Education Lottery	2,133,712	1,956,469	2,056,676	1,855,387	1,727,873	2,422,874	1,512,023	-5.6%	-37.6%
Revenues from Federal Sources	31,195,693	32,429,350	34,089,212	38,383,828	49,319,749	54,916,641	45,079,939	6.3%	-17.9%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	400,429,619	486,512,618	471,186,807	461,921,210	451,869,179	444,701,937	466,212,314	2.6%	4.8%
Administration	109,892,891	123,533,468	141,762,561	154,485,182	150,074,925	148,917,483	154,359,180	5.8%	3.7%
Instruction	177,157,122	194,996,006	215,140,034	226,496,790	226,192,757	225,055,336	236,802,880	5.0%	5.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	639,478	963,689	1,055,713	1,029,035	1,139,517	827,055	821,806	4.3%	-0.6%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	0	6,840	65,209	51,589	n/a	-20.9%
Debt Service/Interest on Debt	38,372,231	36,292,266	59,993,849	38,573,643	55,743,094	42,186,914	36,018,555	-1.0%	-14.6%
Purchase of Land & Facility Construction	71,882,038	128,081,152	50,563,355	38,824,952	16,760,407	24,284,100	33,499,046	-11.9%	37.9%
All Other	2,485,859	2,646,037	2,671,295	2,511,608	1,951,639	3,365,840	4,659,258	11.0%	38.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Horry County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	288,582,444	279,301,190	345,292,962	351,599,262	357,729,226	375,260,775	379,044,271	4.6%	1.0%
Revenues from Local Sources	232,689,569	246,498,994	316,907,087	317,713,858	313,670,354	326,142,080	333,015,601	6.2%	2.1%
Current Property Taxes	86,842,371	93,414,812	104,389,850	113,578,027	117,848,926	116,399,564	117,515,788	5.2%	1.0%
Current Real & Personal Property Taxes	80,046,548	85,413,368	95,852,028	103,352,223	102,794,851	102,528,509	101,444,297	4.0%	-1.1%
Fee In Lieu of Property Tax	285,888	393,463	278,073	308,417	331,070	310,843	306,077	1.1%	-1.5%
All Other	6,509,935	7,607,981	8,259,749	9,917,387	14,723,005	13,560,212	15,765,413	15.9%	16.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (1.5%)	34,427,207	36,022,308	37,050,559	34,508,634	33,869,073	35,939,173	38,473,561	1.9%	7.1%
Local Accommodations Tax (1.5%)	969,474	1,013,666	995,663	865,217	845,104	928,277	978,520	0.2%	5.4%
Capital Projects/Transportation Tax (1%)	0	0	63,537,101	63,548,738	58,069,572	61,476,930	64,801,867	n/a	5.4%
Licenses, fees, Charges, Bonds, etc.	110,450,517	116,048,208	110,933,914	105,213,242	103,037,679	111,398,136	111,245,865	0.1%	-0.1%
Licenses & Permits	23,795,730	20,176,964	15,397,689	11,680,108	10,831,875	11,043,318	11,469,433	-11.5%	3.9%
Service Revenue & Charges	71,466,954	74,951,206	73,885,622	75,129,895	76,980,972	86,412,043	85,818,958	3.1%	-0.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	15,187,833	20,920,038	21,650,603	18,403,239	15,224,832	13,942,775	13,957,474	-1.4%	0.1%
Revenues from State Sources	45,354,645	25,746,355	24,071,641	26,233,651	24,542,295	28,113,891	24,626,863	-9.7%	-12.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,659,113	1,738,179	0	1,962,763	2,065,717	2,049,242	849,379	-10.6%	-58.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	13,648,819	14,853,839	15,769,531	16,255,965	13,094,360	13,349,080	13,037,787	-0.8%	-2.3%
Manufacturer's Depreciation Reimbursement	99,823	104,401	107,537	117,232	106,682	101,244	102,841	0.5%	1.6%
State Grants	29,946,890	9,049,935	8,194,574	7,897,691	9,275,536	12,614,325	10,636,856	-15.8%	-15.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	8,898,248	5,303,710	2,539,967	5,738,988	17,655,176	19,213,590	19,440,066	13.9%	1.2%
Revenues from Other Local Sources	1,639,982	1,752,132	1,774,266	1,912,765	1,861,402	1,791,215	1,961,741	3.0%	9.5%
Total Expenditures (County only)	203,277,332	226,021,878	259,527,748	290,947,928	296,196,232	312,500,756	304,277,936	7.0%	-2.6%
Administration	48,462,427	52,456,616	78,940,729	45,931,293	46,869,909	51,801,983	48,684,286	0.1%	-6.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	47,085,327	52,836,814	57,697,629	60,203,245	62,306,936	63,523,017	64,454,249	5.4%	1.5%
Transportation	43,915,202	44,384,280	37,179,675	61,008,569	44,597,744	59,928,444	57,052,935	4.5%	-4.8%
Health & Human Services	15,248,094	16,617,246	16,140,491	17,669,687	19,035,068	20,032,183	20,030,012	4.7%	0.0%
Environment & Housing	22,762,860	28,259,853	38,044,360	27,448,816	23,209,659	28,675,171	28,546,251	3.8%	-0.4%
Recreation & Culture	8,224,913	9,095,755	9,113,542	9,670,207	10,150,711	9,992,369	10,646,753	4.4%	6.5%
Debt Service/Interest on Debt	12,408,148	16,415,100	16,174,620	26,405,975	45,625,952	46,888,903	48,193,107	25.4%	2.8%
Land Purchase & Facility Construction	0	0	0	36,109,374	37,100,400	24,847,196	12,038,999	n/a	-51.5%
All Other	5,170,361	5,956,214	6,236,702	6,500,762	7,299,853	6,811,490	14,631,344	18.9%	114.8%

Horry County

	FY 06 /1	FY 07 /1	FY 08 /1	FY 09 /1	FY 10 /1	FY 11 /1	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	182,911,692	191,741,762	188,155,993	178,327,796	201,063,038	196,972,733	172,391,516	-1.0%	-12.5%
Revenues from Local Sources	156,623,117	165,091,710	167,016,546	157,770,703	177,475,391	174,942,190	149,500,534	-0.8%	-14.5%
Current Property Taxes	31,176,750	33,357,906	37,840,615	42,561,105	44,871,003	42,563,580	44,407,835	6.1%	4.3%
Current Real & Personal Property Taxes	29,901,383	31,314,843	35,918,458	41,127,740	41,454,374	39,724,650	40,417,065	5.2%	1.7%
Fee In Lieu of Property Tax	348,437	420,887	396,276	501,100	517,123	527,537	512,607	6.6%	-2.8%
All Other	926,930	1,622,176	1,525,881	932,265	2,899,506	2,311,393	3,478,163	24.7%	50.5%
Local Options Sales Tax	0	0	0	0	14,195,983	20,440,454	0	n/a	n/a
Local Hospitality Tax	11,133,311	11,538,759	12,046,524	11,624,515	11,549,522	11,699,452	3,437,490	-17.8%	-70.6%
Local Accommodations Tax	3,984,009	4,245,417	4,344,576	3,828,309	4,141,419	4,710,512	2,806,424	-5.7%	-40.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	110,329,047	115,949,627	112,784,831	99,756,774	102,717,464	95,528,192	98,848,785	-1.8%	3.5%
Licenses & Permits	39,857,295	43,352,374	41,129,951	37,465,764	37,078,839	36,644,341	37,739,139	-0.9%	3.0%
Service Revenue & Charges	59,118,114	45,681,018	46,160,385	41,118,417	39,492,540	35,724,787	35,243,022	-8.3%	-1.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	11,353,638	26,916,235	25,494,495	21,172,593	26,146,085	23,159,064	25,866,624	14.7%	11.7%
Revenues from State Sources	21,861,403	22,918,086	16,629,915	14,923,467	16,586,448	16,558,831	17,524,841	-3.6%	5.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	543,141	557,204	563,062	589,704	624,345	654,024	1,031,747	11.3%	57.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	12,315,597	12,674,375	13,655,660	12,966,412	12,304,115	12,427,561	13,944,291	2.1%	12.2%
Manufacturer's Depreciation Reimbursement	89,577	92,513	81,705	76,759	73,823	60,783	60,950	-6.2%	0.3%
State Grants	8,913,088	9,593,994	2,329,488	1,290,592	3,584,165	3,416,463	2,487,853	-19.2%	-27.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,795,463	1,233,713	2,266,160	2,696,776	4,722,251	3,644,905	3,112,574	9.6%	-14.6%
Revenues from Other Local Sources	2,631,709	2,498,253	2,243,372	2,936,850	2,278,947	1,826,807	2,253,567	-2.6%	23.4%
Total Expenditures (Cities only)	191,815,843	218,695,904	227,923,531	222,753,576	248,798,496	226,718,174	244,130,349	4.1%	7.7%
Administration	33,820,334	32,681,095	38,893,488	42,555,215	46,905,496	47,135,856	46,224,290	5.3%	-1.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	45,792,937	47,117,147	50,414,355	52,321,666	54,332,209	53,455,580	55,331,208	3.2%	3.5%
Transportation	8,870,626	11,138,274	11,475,338	11,206,428	12,909,632	9,682,021	11,710,717	4.7%	21.0%
Health & Human Services	338,840	0	0	0	0	0	0	-100.0%	n/a
Environment & Housing	17,448,361	16,866,680	18,925,453	19,023,296	16,152,193	15,874,569	19,698,703	2.0%	24.1%
Recreation & Culture	42,247,797	43,039,938	38,146,235	40,073,245	51,769,145	57,154,110	59,235,524	5.8%	3.6%
Debt Service/Interest on Debt	15,159,959	16,252,977	17,227,926	23,279,932	21,269,086	19,358,523	21,742,130	6.2%	12.3%
Purchase of Land & Facility Construction	27,034,711	39,636,545	40,426,655	22,232,838	33,387,924	12,190,231	15,149,643	-9.2%	24.3%
All Other	1,102,278	11,963,247	12,414,080	12,060,956	12,072,811	11,867,284	15,038,134	54.6%	26.7%

* Cities Included: Atlantic Beach, Aynor, Briarcliffe Acres, Conway, Loris, Myrtle Beach, North Myrtle Beach & Surfside Beach.

/1 In FYs 06-12 Atlantic Beach was excluded.

Horry County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	173,910,883	195,507,328	208,428,496	234,443,895	264,454,214	254,297,517	250,316,140	6.3%	-1.6%
Owner Occupied	26,208,584	30,051,343	12,296,493	16,312,477	23,549,448	26,413,337	26,198,852	0.0%	-0.8%
Agricultural (Private)	532,883	550,041	609,081	606,730	702,765	708,421	708,523	4.9%	0.0%
Agricultural (Corporate)	88,292	90,646	99,753	87,919	70,677	77,118	69,894	-3.8%	-9.4%
Commercial/Rental	106,570,862	121,241,249	147,534,817	167,318,184	186,668,733	177,855,743	174,997,241	8.6%	-1.6%
Personal Property (Vehicles)	18,353,793	18,869,059	19,274,705	18,685,540	18,303,001	16,887,754	17,753,510	-0.6%	5.1%
Other Personal Property	5,573,287	6,720,168	8,475,718	8,835,735	9,619,413	8,857,146	8,256,084	6.8%	-6.8%
Manufacturing	2,153,016	2,210,318	2,327,814	2,521,286	2,621,472	2,361,504	2,335,078	1.4%	-1.1%
Utility	4,378,289	4,941,819	5,366,135	5,733,671	6,725,737	6,355,716	5,522,886	3.9%	-13.1%
Business Personal	6,635,809	6,936,296	8,147,887	8,850,769	9,714,170	8,387,765	8,070,890	3.3%	-3.8%
Motor Carrier	354,471	414,255	292,480	321,725	486,585	415,434	374,580	0.9%	-9.8%
Fee-in-Lieu and Joint Industrial Park	3,061,596	3,482,135	4,003,613	5,169,859	5,992,214	5,977,579	6,028,602	12.0%	0.9%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	88,215,596	94,759,528	104,111,777	115,232,373	119,583,573	118,137,963	118,059,090	5.0%	-0.1%
Owner Occupied	18,015,785	19,092,498	20,756,608	22,914,525	24,841,857	26,684,640	27,267,848	7.2%	2.2%
Agricultural (Private)	253,268	251,547	258,856	256,781	276,380	284,300	287,027	2.1%	1.0%
Agricultural (Corporate)	41,963	41,455	42,395	37,209	27,795	30,949	28,314	-6.3%	-8.5%
Commercial/Rental	50,650,900	55,446,560	62,701,596	70,812,608	73,412,064	71,376,164	70,892,419	5.8%	-0.7%
Personal Property (Vehicles)	8,723,174	8,629,278	8,191,658	7,908,117	7,198,105	6,777,308	7,192,052	-3.2%	6.1%
Other Personal Property	2,648,867	3,073,295	3,602,140	3,739,471	3,783,070	3,554,505	3,344,589	4.0%	-5.9%
Manufacturing	1,023,284	1,010,832	989,310	1,067,062	1,030,958	947,707	945,954	-1.3%	-0.2%
Utility	2,080,909	2,260,013	2,280,582	2,426,611	2,645,061	2,550,644	2,237,354	1.2%	-12.3%
Business Personal	3,153,861	3,172,136	3,462,813	3,745,833	3,820,336	3,366,135	3,269,565	0.6%	-2.9%
Motor Carrier	168,473	189,449	124,302	136,161	191,361	166,720	151,745	-1.7%	-9.0%
Fee-in-Lieu and Joint Industrial Park	1,455,112	1,592,465	1,701,517	2,187,994	2,356,585	2,398,892	2,442,222	9.0%	1.8%

Jasper County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	86,237,711	84,506,115	77,968,910	69,131,844	74,913,726	82,983,090	75,819,424	-2.1%	-8.6%
Revenues from Local Sources	62,265,292	58,934,463	50,396,859	42,572,994	48,184,689	55,708,969	49,489,981	-3.8%	-11.2%
Current Property Taxes	24,600,922	23,459,732	23,547,623	24,976,660	29,378,632	30,465,172	34,202,024	5.6%	12.3%
Current Real & Personal Property Taxes	20,034,744	18,512,043	18,689,520	20,315,032	24,033,176	24,743,083	28,828,366	6.3%	16.5%
Fee In Lieu of Property Tax (only Counties and Cities)	3,118,042	3,740,093	3,331,949	3,181,556	3,351,122	3,217,945	2,959,908	-0.9%	-8.0%
All Other	1,448,136	1,207,596	1,526,154	1,480,072	1,994,333	2,504,144	2,413,750	8.9%	-3.6%
Local Options Sales Tax	2,571,542	2,663,842	3,166,714	3,447,586	2,925,148	2,918,932	2,899,488	2.0%	-0.7%
Local Hospitality Tax	334,917	537,866	363,078	567,611	501,464	559,121	672,208	12.3%	20.2%
Local Accommodations Tax	518,760	465,929	375,114	331,864	317,515	273,769	336,631	-7.0%	23.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	34,239,151	31,807,094	22,944,330	13,249,274	15,061,930	21,491,975	11,379,630	-16.8%	-47.1%
Licenses & Permits	3,163,287	4,501,810	4,263,354	3,553,388	2,927,433	2,978,503	3,458,908	1.5%	16.1%
Service Revenue & Charges	6,013,256	5,922,677	8,143,870	7,595,061	6,078,988	7,525,203	6,458,725	1.2%	-14.2%
Bonds & Leases	16,876,034	15,501,586	6,535,917	30,650	1,900,000	7,679,392	0	-100.0%	n/a
Miscellaneous	8,186,574	5,881,021	4,001,189	2,070,175	4,155,509	3,308,877	1,461,997	-25.0%	-55.8%
Revenues from State Sources	17,638,759	19,303,749	21,258,053	19,634,504	17,739,902	16,655,374	17,685,607	0.0%	6.2%
Reimbursements for Property Tax Relief (Tier 1)	980,937	980,937	980,937	980,937	980,937	980,937	980,937	0.0%	0.0%
Homestead Exemption (Tier 2) /1	794,063	636,254	655,476	666,757	714,395	780,294	928,074	2.6%	18.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,412,229	1,605,980	1,763,312	1,802,637	1,890,059	n/a	4.8%
\$2.5 Million Minimum Disbursement /3	0	0	1,087,771	894,020	736,688	697,363	609,941	n/a	-12.5%
State-Shared Taxes (Aid to Subdivisions)	1,697,937	2,454,430	1,861,821	1,679,229	1,392,512	1,356,668	1,388,498	-3.3%	2.3%
Manufacturer's Depreciation Reimbursement	10,412	20,412	22,790	12,555	2,029	16,322	9,090	-2.2%	-44.3%
State Grants	3,799,976	4,457,798	4,555,380	4,325,798	4,689,717	3,611,227	4,600,732	3.2%	27.4%
Education Finance Act (EFA)	6,005,128	6,109,946	6,109,949	5,337,407	4,302,346	3,929,046	4,377,486	-5.1%	11.4%
Education Improvement Act (EIA)	4,130,035	3,639,435	4,119,997	3,864,114	2,936,057	3,234,771	2,681,736	-6.9%	-17.1%
Education Lottery	220,271	1,004,536	451,703	267,706	221,910	246,109	219,053	-0.1%	-11.0%
Revenues from Federal Sources	6,006,398	5,723,237	5,733,240	6,005,943	8,291,820	9,686,512	7,621,898	4.0%	-21.3%
Revenues from Other Local Sources	327,262	544,666	580,758	918,403	697,315	932,235	1,021,938	20.9%	9.6%
Total Expenditures (School Dist., Counties, & Cities)	92,061,469	90,323,017	92,794,867	89,068,313	81,147,222	85,629,983	71,903,653	-4.0%	-16.0%
Administration	18,854,189	20,143,377	29,018,602	24,550,038	29,112,991	26,829,106	24,879,664	4.7%	-7.3%
Instruction	14,400,413	15,267,719	17,656,970	18,821,996	17,709,959	18,161,197	16,734,875	2.5%	-7.9%
Public Safety	13,253,371	9,782,770	9,829,515	10,997,933	13,771,353	15,519,505	14,759,694	1.8%	-4.9%
Transportation	3,697,131	1,220,723	1,529,319	1,753,539	1,552,308	921,919	1,069,997	-18.7%	16.1%
Health & Human Services	1,313,121	6,788,065	8,226,348	8,915,822	4,080,727	2,822,689	2,945,265	14.4%	4.3%
Environment & Housing	1,081,658	2,842,749	1,222,343	1,714,673	2,025,781	1,493,969	1,949,741	10.3%	30.5%
Recreation & Culture	642,341	1,364,561	1,054,376	1,773,985	978,444	968,933	814,683	4.0%	-15.9%
Debt Service/Interest on Debt /4	3,082,146	4,814,262	5,455,933	8,695,823	5,534,140	12,178,948	6,353,391	12.8%	-47.8%
Land Purchase & Facility Construction	34,564,960	24,804,124	17,851,767	10,018,836	4,672,103	2,913,110	1,061,492	-44.0%	-63.6%
All Other	1,172,139	3,294,667	949,694	1,825,668	1,709,416	3,820,607	1,334,851	2.2%	-65.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Jasper County

Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total for School Dist., Counties, & Cities	24,600,922	23,459,732	23,547,623	24,976,660	29,378,632	30,465,172	34,202,024	5.6%	12.3%
School District Total	11,019,858	9,829,693	9,271,398	10,355,151	11,983,583	12,872,681	14,624,880	4.8%	13.6%
County Total	12,593,131	11,742,428	12,282,864	12,339,966	14,167,601	14,363,782	16,467,977	4.6%	14.6%
Cities Total	987,933	1,887,611	1,993,361	2,281,543	3,227,448	3,228,709	3,109,167	21.1%	-3.7%

Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	118,269,554	118,291,522	121,311,870	128,931,536	129,545,377	126,528,383	122,986,098	0.7%	-2.8%
Owner Occupied (4% assessment ratio)	16,449,950	21,959,550	23,742,200	24,619,090	26,279,750	27,308,370	26,814,490	8.5%	-1.8%
Agricultural (Private) (4%)	1,643,980	1,624,960	1,649,720	1,658,210	1,664,530	1,679,360	1,696,300	0.5%	1.0%
Agricultural (Corporate) (6%)	1,146,490	1,167,570	1,161,520	1,180,400	1,195,520	1,191,060	1,196,230	0.7%	0.4%
Commercial/Rental (6%)	25,377,856	36,147,110	39,467,010	45,213,123	48,016,027	46,185,655	43,612,465	9.4%	-5.6%
Personal Property (Vehicles) /6	9,731,193	10,154,875	10,032,704	9,415,769	8,277,192	7,670,989	8,038,519	-3.1%	4.8%
Other Personal Property County (10.5%)	962,390	1,057,530	902,870	1,123,730	1,727,130	1,502,520	1,231,201	4.2%	-18.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	1,489,800	1,790,140	1,926,610	1,934,260	1,698,830	1,569,970	1,708,790	2.3%	8.8%
Utility (10.5%)	12,674,380	12,758,535	12,781,190	13,003,672	13,305,332	14,176,857	14,527,649	2.3%	2.5%
Business Personal (10.5%)	24,984,460	6,389,520	8,022,451	8,999,630	6,321,660	5,129,560	6,325,910	-20.5%	23.3%
Motor Carrier (9.5%)\\	589,260	674,635	761,772	793,355	688,662	586,124	529,994	-1.8%	-9.6%
Fee-in-Lieu and Joint Industrial Park /7	23,219,795	24,567,097	20,863,823	20,990,297	20,370,744	19,527,918	17,304,550	-4.8%	-11.4%

Total Average Millage Rates /2	294.0	329.9	323.6	341.6	351.1	422.3	425.6	6.4%	0.8%
School Districts /3	101.5	91.4	96.2	100.4	113.7	123.7	142.3	5.8%	15.0%
Counties /4	83.4	75.2	77.6	75.7	88.3	93.0	115.6	5.6%	24.3%
Cities & Special Purpose Districts /5	109.1	163.3	149.8	165.4	149.1	205.5	167.7	7.4%	-18.4%

Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	24,600,922	23,459,732	23,547,623	24,976,660	29,378,632	30,465,172	34,202,024	5.6%	12.3%
Owner Occupied	1,459,906	2,343,762	1,504,466	1,529,315	2,522,957	3,086,030	3,840,912	17.5%	24.5%
Agricultural (Private)	323,291	293,102	316,371	322,157	378,868	408,943	483,310	6.9%	18.2%
Agricultural (Corporate)	225,459	210,600	222,748	229,328	272,115	290,037	340,830	7.1%	17.5%
Commercial/Rental	4,990,592	6,520,034	7,568,699	8,783,991	10,929,050	11,246,730	12,426,059	16.4%	10.5%
Personal Property (Vehicles)	1,913,653	1,831,685	1,924,000	1,829,293	1,883,993	1,867,973	2,290,334	3.0%	22.6%
Other Personal Property County	189,255	190,752	173,146	218,318	393,116	365,881	350,794	10.8%	-4.1%
Manufacturing	3,411,014	4,062,989	3,701,421	3,557,344	3,737,797	3,600,250	3,446,776	0.2%	-4.3%
Utility	2,492,435	2,301,320	2,451,084	2,526,349	3,028,460	3,452,225	4,139,216	8.8%	19.9%
Business Personal	4,913,231	1,152,510	1,538,488	1,748,445	1,438,889	1,249,106	1,802,378	-15.4%	44.3%
Motor Carrier	115,879	121,687	146,087	154,133	156,748	142,728	151,006	4.5%	5.8%
Fee-in-Lieu and Joint Industrial Park	4,566,207	4,431,290	4,001,114	4,077,988	4,636,637	4,755,269	4,930,411	1.3%	3.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Jasper County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	55,864,927	50,979,085	41,371,854	33,716,287	37,448,918	45,042,551	36,531,641	-6.8%	-18.9%
Revenues from Local Sources	36,368,497	30,937,497	18,226,457	11,652,875	15,632,050	22,365,491	15,599,705	-13.2%	-30.3%
Current Property Taxes	11,019,858	9,829,693	9,271,398	10,355,151	11,983,583	12,872,681	14,624,880	4.8%	13.6%
Current Real & Personal Property Taxes	10,944,591	9,765,295	9,174,526	10,282,344	11,930,791	12,784,351	14,570,483	4.9%	14.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	75,267	64,398	96,872	72,807	52,792	88,330	54,397	-5.3%	-38.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	25,348,639	21,107,804	8,955,059	1,297,724	3,648,467	9,492,810	974,825	-41.9%	-89.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	916,472	1,184,327	810,721	615,268	427,713	328,752	288,594	-17.5%	-12.2%
Bonds & Leases	16,876,034	15,501,586	6,535,917	30,650	1,900,000	7,679,392	0	-100.0%	n/a
Miscellaneous	7,556,133	4,421,891	1,608,421	651,806	1,320,754	1,484,666	686,231	-33.0%	-53.8%
Revenues from State Sources	14,215,672	15,144,461	18,468,297	16,974,852	15,278,751	14,417,456	14,127,361	-0.1%	-2.0%
Reimbursements for Property Tax Relief (Tier 1)	980,937	980,937	980,937	980,937	980,937	980,937	980,937	0.0%	0.0%
Homestead Exemption (Tier 2) /1	357,000	298,506	455,500	322,052	334,095	356,358	379,952	1.0%	6.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,412,229	1,605,980	1,763,312	1,802,637	1,890,059	n/a	4.8%
\$2.5 Million Minimum Disbursement /3	0	0	1,087,771	894,020	736,688	697,363	609,941	n/a	-12.5%
State-Shared Taxes (Aid to Subdivisions)	48,627	49,139	49,139	49,138	51,592	49,138	49,139	0.2%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	14,804	3,881	0	8,884	0	n/a	n/a
State Grants 4/	2,473,674	3,061,962	3,786,268	3,649,617	3,951,814	3,112,213	2,939,058	2.9%	-5.6%
Education Finance Act (EFA)	6,005,128	6,109,946	6,109,949	5,337,407	4,302,346	3,929,046	4,377,486	-5.1%	11.4%
Education Improvement Act (EIA)	4,130,035	3,639,435	4,119,997	3,864,114	2,936,057	3,234,771	2,681,736	-6.9%	-17.1%
Education Lottery	220,271	1,004,536	451,703	267,706	221,910	246,109	219,053	-0.1%	-11.0%
Revenues from Federal Sources	5,280,758	4,897,127	4,677,100	5,088,560	6,538,117	8,259,604	6,804,575	4.3%	-17.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	62,551,893	55,522,283	44,697,384	40,402,620	40,898,582	49,155,304	38,889,848	-7.6%	-20.9%
Administration	11,557,543	12,577,460	17,404,529	15,989,067	17,288,217	16,144,430	16,485,404	6.1%	2.1%
Instruction	14,400,413	15,267,719	17,656,970	18,821,996	17,709,959	18,161,197	16,734,875	2.5%	-7.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	900	0	0	0	0	0	0	-100.0%	n/a
Debt Service/Interest on Debt	2,714,115	2,661,458	3,437,959	4,211,301	4,154,565	10,799,882	4,417,834	8.5%	-59.1%
Purchase of Land & Facility Construction	33,006,837	24,046,536	5,248,232	290,645	154,825	229,188	42,906	-67.0%	-81.3%
All Other	872,085	969,110	949,694	1,089,611	1,591,016	3,820,607	1,208,829	5.6%	-68.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Jasper County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	21,514,756	20,262,561	22,545,248	21,861,450	23,676,653	22,749,981	25,895,838	3.1%	13.8%
Revenues from Local Sources	18,471,131	17,632,723	19,682,452	18,999,074	20,037,924	19,994,409	22,099,724	3.0%	10.5%
Current Property Taxes	12,593,131	11,742,428	12,282,864	12,339,966	14,167,601	14,363,782	16,467,977	4.6%	14.6%
Current Real & Personal Property Taxes	8,117,973	7,481,831	7,933,491	8,120,130	9,252,315	9,225,181	11,575,605	6.1%	25.5%
Fee In Lieu of Property Tax	3,118,042	3,142,064	3,025,964	2,892,748	3,077,907	2,953,141	2,709,864	-2.3%	-8.2%
All Other	1,357,116	1,118,533	1,323,409	1,327,088	1,837,378	2,185,460	2,182,508	8.2%	-0.1%
Local Options Sales Tax (1%)	1,542,149	1,467,972	1,964,016	2,339,636	1,884,007	1,852,792	1,781,809	2.4%	-3.8%
Local Hospitality Tax (1%)	0	150,364	170,725	160,841	107,354	164,349	255,550	n/a	55.5%
Local Accommodations Tax (1.5%)	276,506	172,149	143,125	134,079	147,000	91,006	119,898	-13.0%	31.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,059,345	4,099,810	5,121,722	4,024,553	3,731,962	3,522,480	3,474,490	-2.6%	-1.4%
Licenses & Permits	1,128,043	1,472,737	1,670,400	847,944	748,348	685,086	726,161	-7.1%	6.0%
Service Revenue & Charges	2,320,244	2,131,908	2,286,519	2,656,571	2,556,470	2,324,869	2,406,373	0.6%	3.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	611,058	495,165	1,164,803	520,038	427,144	512,525	341,956	-9.2%	-33.3%
Revenues from State Sources	2,837,580	2,240,499	2,116,335	2,210,558	2,044,224	1,912,604	2,570,128	-1.6%	34.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	392,456	292,123	152,328	318,117	350,235	360,393	459,554	2.7%	27.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,344,863	1,370,730	1,554,097	1,453,841	1,176,154	1,159,662	1,054,609	-4.0%	-9.1%
Manufacturer's Depreciation Reimbursement	7,816	6,434	7,986	8,674	2,029	7,438	6,812	-2.3%	-8.4%
State Grants	1,092,445	571,211	401,924	429,925	515,807	385,111	1,049,152	-0.7%	172.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	81,994	259,083	636,461	541,818	1,484,505	677,443	613,302	39.8%	-9.5%
Revenues from Other Local Sources	124,051	130,256	110,000	110,000	110,000	165,525	612,684	30.5%	270.1%
Total Expenditures (County only)	20,986,304	22,444,414	29,185,069	31,873,865	28,033,845	24,778,477	22,818,810	1.4%	-7.9%
Administration	5,313,744	2,887,522	5,519,853	6,157,023	8,318,397	7,750,451	5,680,741	1.1%	-26.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	9,897,350	6,078,395	5,439,478	6,276,079	9,178,410	10,088,540	10,054,822	0.3%	-0.3%
Transportation	2,446,159	1,220,723	1,529,319	1,753,539	859,612	621,995	996,850	-13.9%	60.3%
Health & Human Services	1,313,121	6,788,065	8,226,348	8,915,822	4,080,727	2,822,689	2,945,265	14.4%	4.3%
Environment & Housing	588,857	1,667,547	776,269	725,893	1,238,932	828,375	1,017,139	9.5%	22.8%
Recreation & Culture	396,153	645,569	529,523	569,062	584,259	492,455	440,479	1.8%	-10.6%
Debt Service/Interest on Debt	166,443	1,065,280	1,296,541	1,659,977	541,193	523,131	1,216,830	39.3%	132.6%
Land Purchase & Facility Construction	864,477	263,384	5,867,738	5,816,470	3,232,315	1,650,841	466,684	-9.8%	-71.7%
All Other	0	1,827,929	0	0	0	0	0	n/a	n/a

Jasper County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	8,858,028	13,264,469	14,051,808	13,554,107	13,788,155	15,190,558	13,391,945	7.1%	-11.8%
Revenues from Local Sources	7,425,664	10,364,243	12,487,950	11,921,045	12,514,715	13,349,069	11,790,552	8.0%	-11.7%
Current Property Taxes	987,933	1,887,611	1,993,361	2,281,543	3,227,448	3,228,709	3,109,167	21.1%	-3.7%
Current Real & Personal Property Taxes	972,180	1,264,917	1,581,503	1,912,558	2,850,070	2,733,551	2,682,278	18.4%	-1.9%
Fee In Lieu of Property Tax	0	598,029	305,985	288,808	273,215	264,804	250,044	n/a	-5.6%
All Other	15,753	24,665	105,873	80,177	104,163	230,354	176,845	49.6%	-23.2%
Local Options Sales Tax	1,029,393	1,195,870	1,202,698	1,107,950	1,041,141	1,066,140	1,117,679	1.4%	4.8%
Local Hospitality Tax	334,917	387,502	192,353	406,770	394,110	394,772	416,658	3.7%	5.5%
Local Accommodations Tax	242,254	293,780	231,989	197,785	170,515	182,763	216,733	-1.8%	18.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,831,167	6,599,480	8,867,549	7,926,997	7,681,501	8,476,685	6,930,315	6.2%	-18.2%
Licenses & Permits	2,035,244	3,029,073	2,592,954	2,705,444	2,179,085	2,293,417	2,732,747	5.0%	19.2%
Service Revenue & Charges	2,776,540	2,606,442	5,046,630	4,323,222	3,094,805	4,871,582	3,763,758	5.2%	-22.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	19,383	963,965	1,227,965	898,331	2,407,611	1,311,686	433,810	67.9%	-66.9%
Revenues from State Sources	585,507	1,918,789	673,421	449,094	416,927	325,314	988,118	9.1%	203.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	44,607	45,625	47,648	26,588	30,065	63,543	88,568	12.1%	39.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	304,447	1,034,561	258,585	176,250	164,766	147,868	284,750	-1.1%	92.6%
Manufacturer's Depreciation Reimbursement	2,596	13,978	0	0	0	0	2,278	-2.2%	n/a
State Grants	233,857	824,625	367,188	246,256	222,096	113,903	612,522	17.4%	437.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	643,646	567,027	419,679	375,565	269,198	749,465	204,021	-17.4%	-72.8%
Revenues from Other Local Sources	203,211	414,410	470,758	808,403	587,315	766,710	409,254	12.4%	-46.6%
Total Expenditures (Cities only)	8,523,272	12,356,320	18,912,414	16,791,828	12,214,795	11,696,202	10,194,995	3.0%	-12.8%
Administration	1,982,902	4,678,395	6,094,220	2,403,948	3,506,377	2,934,225	2,713,519	5.4%	-7.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,356,021	3,704,375	4,390,037	4,721,854	4,592,943	5,430,965	4,704,872	5.8%	-13.4%
Transportation	1,250,972	0	0	0	692,696	299,924	73,147	-37.7%	-75.6%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	492,801	1,175,202	446,074	988,780	786,849	665,594	932,602	11.2%	40.1%
Recreation & Culture	245,288	718,992	524,853	1,204,923	394,185	476,478	374,204	7.3%	-21.5%
Debt Service/Interest on Debt	201,588	1,087,524	721,433	2,824,545	838,382	855,935	718,727	23.6%	-16.0%
Purchase of Land & Facility Construction	693,646	494,204	6,735,797	3,911,721	1,284,963	1,033,081	551,902	-3.7%	-46.6%
All Other	300,054	497,628	0	736,057	118,400	0	126,022	-13.5%	n/a

* Cities Included: Hardeeville & Ridgeland.

Jasper County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	11,019,858	9,829,693	9,271,398	10,355,151	11,983,583	12,872,681	14,624,880	4.8%	13.6%
Owner Occupied	688,237	1,025,940	-110,270	-115,668	243,459	595,485	943,606	5.4%	58.5%
Agricultural (Private)	166,814	148,505	158,626	166,450	189,238	207,799	241,314	6.3%	16.1%
Agricultural (Corporate)	116,334	106,704	111,684	118,488	135,917	147,378	170,174	6.5%	15.5%
Commercial/Rental	2,575,087	3,303,475	3,794,892	4,538,465	5,458,875	5,714,879	6,204,264	15.8%	8.6%
Personal Property (Vehicles)	987,423	928,051	964,680	945,149	941,022	949,186	1,143,551	2.5%	20.5%
Other Personal Property	97,654	96,647	86,814	112,799	196,355	185,917	175,149	10.2%	-5.8%
Manufacturing	151,170	163,600	185,250	194,160	193,138	194,264	243,091	8.2%	25.1%
Utility	1,286,068	1,165,999	1,228,956	1,305,301	1,512,665	1,754,203	2,066,688	8.2%	17.8%
Business Personal	2,535,170	583,936	771,387	903,377	718,701	634,717	899,917	-15.9%	41.8%
Motor Carrier	59,792	61,655	73,247	79,636	78,293	72,525	75,396	3.9%	4.0%
Fee-in-Lieu and Joint Industrial Park	2,356,109	2,245,180	2,006,130	2,106,993	2,315,921	2,416,328	2,461,727	0.7%	1.9%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	9,867,546	8,892,487	9,409,228	9,765,334	11,439,928	11,771,033	14,217,668	6.3%	20.8%
Owner Occupied	1,372,463	1,650,795	1,841,500	1,864,661	2,320,719	2,540,519	3,099,859	14.5%	22.0%
Agricultural (Private)	137,162	122,155	127,956	125,594	146,992	156,232	196,099	6.1%	25.5%
Agricultural (Corporate)	95,655	87,771	90,090	89,404	105,574	110,805	138,289	6.3%	24.8%
Commercial/Rental	2,117,342	2,717,335	3,061,152	3,424,463	4,240,212	4,296,687	5,041,769	15.6%	17.3%
Personal Property (Vehicles)	811,899	763,386	778,160	713,155	730,944	713,638	929,284	2.3%	30.2%
Other Personal Property	80,295	79,499	70,029	85,112	152,520	139,781	142,332	10.0%	1.8%
Manufacturing	124,298	134,573	149,432	146,502	150,021	146,056	197,543	8.0%	35.3%
Utility	1,057,457	959,114	991,339	984,904	1,174,971	1,318,884	1,679,452	8.0%	27.3%
Business Personal	2,084,520	480,328	622,240	681,636	558,255	477,207	731,300	-16.0%	53.2%
Motor Carrier	49,164	50,715	59,085	60,089	60,815	54,528	61,269	3.7%	12.4%
Fee-in-Lieu and Joint Industrial Park	1,937,290	1,846,815	1,618,246	1,589,815	1,798,905	1,816,697	2,000,473	0.5%	10.1%

Kershaw County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	247,045,805	127,268,007	139,566,187	152,349,808	146,694,307	148,159,943	148,593,445	-8.1%	0.3%
Revenues from Local Sources	186,997,566	64,810,880	66,556,109	80,309,549	74,878,103	79,885,725	79,093,366	-13.4%	-1.0%
Current Property Taxes	37,024,041	38,853,746	41,394,257	49,417,872	46,446,900	45,269,719	46,786,674	4.0%	3.4%
Current Real & Personal Property Taxes	35,044,775	36,716,215	38,934,287	47,163,213	43,916,413	42,754,283	44,968,857	4.2%	5.2%
Fee In Lieu of Property Tax (only Counties and Cities)	982,610	1,062,519	914,665	1,116,540	946,534	924,924	450,908	-12.2%	-51.2%
All Other	996,656	1,075,012	1,545,306	1,138,119	1,583,953	1,590,512	1,366,909	5.4%	-14.1%
Local Options Sales Tax	4,960,339	5,296,311	4,412,632	4,973,972	4,674,683	5,728,260	5,637,177	2.2%	-1.6%
Local Hospitality Tax	0	0	0	0	303,335	603,865	619,330	n/a	2.6%
Local Accommodations Tax	128,744	132,532	130,980	122,311	105,222	145,132	116,060	-1.7%	-20.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	144,884,442	20,528,291	20,618,240	25,795,395	23,347,963	28,138,749	25,934,125	-24.9%	-7.8%
Licenses & Permits	2,827,313	2,986,701	2,682,368	2,920,646	2,638,254	2,769,420	2,784,538	-0.3%	0.5%
Service Revenue & Charges	9,041,507	13,987,245	14,835,957	11,178,539	9,489,782	9,084,586	10,388,481	2.3%	14.4%
Bonds & Leases	129,243,653	0	0	7,652,744	7,175,430	13,677,138	10,072,240	-34.6%	-26.4%
Miscellaneous	3,771,969	3,554,345	3,099,915	4,043,466	4,044,497	2,607,605	2,688,866	-5.5%	3.1%
Revenues from State Sources	50,505,234	53,163,023	63,052,699	60,445,470	55,910,686	53,635,345	56,797,508	2.0%	5.9%
Reimbursements for Property Tax Relief (Tier 1)	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,198,265	2,046,648	2,291,964	2,538,046	2,614,521	2,653,829	2,710,459	3.6%	2.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	5,958,301	6,308,028	6,795,222	6,918,961	7,191,396	n/a	3.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,363,031	3,621,511	4,028,977	3,975,479	3,382,171	3,003,592	2,787,891	-3.1%	-7.2%
Manufacturer's Depreciation Reimbursement	424,765	445,481	581,840	778,709	732,840	739,119	425,125	0.0%	-42.5%
State Grants	9,722,826	10,074,575	11,556,357	11,929,488	13,040,943	13,553,282	12,444,717	4.2%	-8.2%
Education Finance Act (EFA)	22,749,913	23,684,584	25,494,103	22,891,985	18,362,286	16,537,536	19,451,100	-2.6%	17.6%
Education Improvement Act (EIA)	7,706,027	8,726,437	8,639,049	7,633,877	6,600,237	5,843,226	7,672,863	-0.1%	31.3%
Education Lottery	635,049	858,429	796,750	684,500	677,108	680,442	408,599	-7.1%	-40.0%
Revenues from Federal Sources	9,418,288	9,168,967	9,829,315	11,464,477	15,702,520	14,494,117	12,575,819	4.9%	-13.2%
Revenues from Other Local Sources	124,717	125,137	128,064	130,312	202,998	144,756	126,752	0.3%	-12.4%
Total Expenditures (School Dist., Counties, & Cities)	124,452,015	139,791,563	193,073,970	182,000,056	173,902,003	165,674,924	159,728,450	4.2%	-3.6%
Administration	42,029,042	45,478,566	47,452,449	52,282,267	57,570,236	54,371,973	46,019,015	1.5%	-15.4%
Instruction	46,842,892	49,812,649	53,429,125	58,358,436	54,560,857	50,855,698	52,845,361	2.0%	3.9%
Public Safety	12,911,830	13,859,872	12,034,912	15,403,391	17,850,271	19,157,745	14,067,861	1.4%	-26.6%
Transportation	954,603	511,371	1,326,083	471,513	1,771,006	5,172,871	3,145,183	22.0%	-39.2%
Health & Human Services	13,909	280	417,766	16,848	219,748	555,099	419,338	76.4%	-24.5%
Environment & Housing	999,559	1,219,442	3,102,186	1,530,553	3,040,619	4,231,697	2,914,073	19.5%	-31.1%
Recreation & Culture	1,974,202	2,447,158	3,215,875	1,598,592	2,522,593	4,974,138	4,105,937	13.0%	-17.5%
Debt Service/Interest on Debt /4	13,684,765	18,857,720	14,527,423	20,232,145	19,277,694	19,098,272	24,075,076	9.9%	26.1%
Land Purchase & Facility Construction	2,221,778	4,869,756	56,798,554	31,188,263	15,271,740	6,623,729	10,132,507	28.8%	53.0%
All Other	2,819,435	2,734,749	769,597	918,048	1,817,239	633,702	2,004,099	-5.5%	216.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Kershaw County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	37,024,041	38,853,746	41,394,257	49,417,872	46,446,900	45,269,719	46,786,674	4.0%	3.4%
School District Total	25,866,323	27,508,765	27,190,675	36,233,159	32,437,890	31,902,563	32,324,814	3.8%	1.3%
County Total	10,375,828	10,436,173	13,098,672	11,927,361	12,769,544	12,130,498	12,803,889	3.6%	5.6%
Cities Total	781,890	908,808	1,104,910	1,257,352	1,239,466	1,236,658	1,657,971	13.3%	34.1%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	182,727,043	205,671,373	203,179,687	208,284,441	209,864,070	207,829,198	220,480,198	3.2%	6.1%
Owner Occupied (4% assessment ratio)	58,931,125	72,347,125	75,292,355	78,859,740	81,396,505	82,589,055	89,153,070	7.1%	7.9%
Agricultural (Private) (4%)	2,030,755	2,055,800	2,096,515	2,124,440	2,206,460	2,254,775	2,299,325	2.1%	2.0%
Agricultural (Corporate) (6%)	748,235	712,900	678,705	673,775	641,800	648,475	632,930	-2.8%	-2.4%
Commercial/Rental (6%)	34,795,510	46,406,534	47,239,350	48,725,060	49,951,635	49,853,980	54,509,736	7.8%	9.3%
Personal Property (Vehicles) /6	26,140,959	25,895,548	24,725,819	23,947,402	21,004,466	20,192,101	21,433,320	-3.3%	6.1%
Other Personal Property County (10.5%)	2,197,210	2,405,665	2,462,665	2,756,665	2,909,205	2,692,500	2,552,970	2.5%	-5.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	25,232,740	20,017,590	18,672,725	15,945,270	16,860,750	16,095,660	13,015,830	-10.4%	-19.1%
Utility (10.5%)	14,124,210	14,618,552	15,246,853	15,585,350	16,515,160	15,989,570	17,710,140	3.8%	10.8%
Business Personal (10.5%)	5,988,850	6,169,540	6,588,420	6,755,460	6,027,420	5,644,330	6,236,870	0.7%	10.5%
Motor Carrier (9.5%)\\	1,313,288	1,627,683	1,638,693	1,533,276	1,307,229	1,130,817	1,039,131	-3.8%	-8.1%
Fee-in-Lieu and Joint Industrial Park /7	11,224,161	13,414,436	8,537,587	11,378,003	11,043,440	10,737,935	11,896,876	1.0%	10.8%
Total Average Millage Rates /2	223.7	251.3	279.2	284.7	284.0	279.8	280.2	3.8%	0.1%
School Districts /3	161.8	151.8	181.4	222.0	204.6	204.6	196.0	3.2%	-4.2%
Counties /4	54.9	48.4	63.0	55.2	59.8	57.6	59.7	1.4%	3.6%
Cities & Special Purpose Districts /5	7.0	51.2	34.7	7.4	19.6	17.6	24.5	23.2%	39.1%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	37,024,041	38,853,746	41,394,257	49,417,872	46,446,900	45,269,719	46,786,674	4.0%	3.4%
Owner Occupied	7,624,037	9,564,796	7,475,310	10,488,374	9,619,110	9,620,581	10,631,248	5.7%	10.5%
Agricultural (Private)	466,160	435,239	541,054	620,680	616,269	625,161	625,128	5.0%	0.0%
Agricultural (Corporate)	171,758	150,930	175,156	196,851	179,256	179,797	172,078	0.0%	-4.3%
Commercial/Rental	7,987,321	9,824,851	12,191,206	14,235,603	13,951,595	13,822,567	14,819,816	10.9%	7.2%
Personal Property (Vehicles)	6,000,666	5,482,415	6,381,069	6,996,517	5,866,591	5,598,483	5,827,177	-0.5%	4.1%
Other Personal Property County	504,370	509,310	635,548	805,392	812,547	746,525	694,088	5.5%	-7.0%
Manufacturing	6,774,794	5,300,496	5,733,593	5,775,139	5,655,776	5,387,624	3,989,582	-8.4%	-25.9%
Utility	3,242,217	3,094,932	3,934,803	4,553,444	4,612,718	4,433,285	4,814,938	6.8%	8.6%
Business Personal	1,374,743	1,306,170	1,700,294	1,973,688	1,683,471	1,564,953	1,695,647	3.6%	8.4%
Motor Carrier	301,466	344,601	422,903	447,965	365,112	313,532	282,513	-1.1%	-9.9%
Fee-in-Lieu and Joint Industrial Park	2,576,510	2,840,006	2,203,322	3,324,218	3,084,456	2,977,211	3,234,459	3.9%	8.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Kershaw County

								6 Year Compound Growth Rate	FY 12 Percent Change
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues (School District only)	214,681,652	97,000,832	105,032,901	118,247,705	110,579,222	113,203,223	111,188,770	-10.4%	-1.8%
Revenues from Local Sources	160,632,593	39,202,448	38,108,279	52,932,492	46,636,707	51,289,180	48,246,359	-18.2%	-5.9%
Current Property Taxes	25,866,323	27,508,765	27,190,675	36,233,159	32,437,890	31,902,563	32,324,814	3.8%	1.3%
Current Real & Personal Property Taxes	25,655,192	27,354,858	26,875,900	35,902,227	32,149,515	31,653,105	32,098,699	3.8%	1.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	211,131	153,907	314,775	330,932	288,375	249,458	226,115	1.1%	-9.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	134,766,270	11,693,683	10,917,604	16,699,333	14,198,817	19,386,617	15,921,545	-30.0%	-17.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,790,634	9,634,973	9,137,992	5,631,161	3,621,837	3,627,401	3,519,136	-1.2%	-3.0%
Bonds & Leases	129,243,653	0	0	7,652,744	7,175,430	13,677,138	10,072,240	-34.6%	-26.4%
Miscellaneous	1,731,983	2,058,710	1,779,612	3,415,428	3,401,550	2,082,078	2,330,169	5.1%	11.9%
Revenues from State Sources	45,700,287	48,636,042	57,850,834	55,098,324	49,731,408	48,092,210	52,506,535	2.3%	9.2%
Reimbursements for Property Tax Relief (Tier 1)	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,406,097	1,345,884	1,536,221	1,713,167	1,746,644	1,758,705	1,779,294	4.0%	1.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	5,958,301	6,308,028	6,795,222	6,918,961	7,191,396	n/a	3.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	185,058	177,216	176,754	150,625	186,867	186,007	185,334	0.0%	-0.4%
Manufacturer's Depreciation Reimbursement	292,807	313,139	418,749	581,073	539,590	540,534	314,144	1.2%	-41.9%
State Grants 4/	9,019,978	9,824,995	11,125,549	11,429,711	11,118,096	11,921,441	11,798,447	4.6%	-1.0%
Education Finance Act (EFA)	22,749,913	23,684,584	25,494,103	22,891,985	18,362,286	16,537,536	19,451,100	-2.6%	17.6%
Education Improvement Act (EIA)	7,706,027	8,726,437	8,639,049	7,633,877	6,600,237	5,843,226	7,672,863	-0.1%	31.3%
Education Lottery	635,049	858,429	796,750	684,500	677,108	680,442	408,599	-7.1%	-40.0%
Revenues from Federal Sources	8,348,772	9,162,342	9,073,788	10,216,889	14,211,107	13,821,833	10,435,876	3.8%	-24.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	90,259,638	105,069,193	154,462,719	147,472,384	122,250,062	108,880,365	113,044,098	3.8%	3.8%
Administration	31,169,461	34,307,953	35,788,206	38,603,020	34,685,218	34,686,968	36,011,639	2.4%	3.8%
Instruction	46,842,892	49,812,649	53,429,125	58,358,436	54,560,857	50,855,698	52,845,361	2.0%	3.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	354	280	754	16,848	61,641	17,016	3,459	46.2%	-79.7%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	65,573	67,347	67,195	21,216	27,269	7,405	2,105	-43.6%	-71.6%
Debt Service/Interest on Debt	10,531,274	15,829,872	11,621,818	19,105,352	18,215,584	17,008,992	20,502,936	11.7%	20.5%
Purchase of Land & Facility Construction	1,520,278	4,869,756	53,372,540	31,188,263	14,558,083	6,259,762	3,514,407	15.0%	-43.9%
All Other	129,806	181,336	183,081	179,249	141,410	44,524	164,191	4.0%	268.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Kershaw County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	24,053,815	22,144,955	25,975,912	25,915,573	27,158,613	25,722,893	26,955,308	1.9%	4.8%
Revenues from Local Sources	18,713,295	18,258,898	20,886,140	20,013,851	20,349,629	20,412,010	22,166,432	2.9%	8.6%
Current Property Taxes	10,375,828	10,436,173	13,098,672	11,927,361	12,769,544	12,130,498	12,803,889	3.6%	5.6%
Current Real & Personal Property Taxes	8,643,241	8,495,513	11,010,169	10,042,935	10,603,517	9,978,876	11,326,207	4.6%	13.5%
Fee In Lieu of Property Tax	982,610	1,062,519	914,665	1,116,540	946,534	924,924	450,908	-12.2%	-51.2%
All Other	749,977	878,141	1,173,839	767,886	1,219,493	1,226,698	1,026,774	5.4%	-16.3%
Local Options Sales Tax (1%)	3,351,164	3,513,740	2,780,765	3,433,490	3,002,552	3,914,498	3,672,091	1.5%	-6.2%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1.5%)	85,279	83,397	79,210	77,783	64,025	106,040	69,325	-3.4%	-34.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,901,024	4,225,588	4,927,493	4,575,218	4,513,508	4,260,974	5,621,127	2.3%	31.9%
Licenses & Permits	816,025	813,248	691,333	731,071	566,025	523,114	555,801	-6.2%	6.2%
Service Revenue & Charges	3,611,717	2,648,706	3,894,967	3,657,445	3,721,231	3,590,191	4,884,968	5.2%	36.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	473,282	763,634	341,193	186,702	226,252	147,669	180,358	-14.9%	22.1%
Revenues from State Sources	4,275,684	3,879,432	4,345,698	4,655,131	5,450,311	5,101,647	3,671,191	-2.5%	-28.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	636,153	571,929	623,487	689,750	728,649	761,031	802,786	4.0%	5.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,832,205	3,069,488	3,440,664	3,438,958	2,848,896	2,535,600	2,343,015	-3.1%	-7.6%
Manufacturer's Depreciation Reimbursement	131,958	132,342	163,091	197,636	193,250	198,585	110,981	-2.8%	-44.1%
State Grants	675,368	105,673	118,456	328,787	1,679,516	1,606,431	414,409	-7.8%	-74.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,064,836	6,625	744,074	1,246,591	1,358,673	209,236	1,117,685	0.8%	434.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (County only)	23,656,731	23,767,225	27,286,643	23,428,243	39,906,056	43,413,403	29,251,654	3.6%	-32.6%
Administration	8,824,764	8,850,700	8,676,453	11,281,598	20,515,774	16,930,687	7,383,531	-2.9%	-56.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	9,284,561	9,350,600	8,313,903	11,404,342	13,730,650	14,677,374	9,347,701	0.1%	-36.3%
Transportation	110,589	111,800	367,723	109,408	1,149,270	3,524,356	2,513,170	68.3%	-28.7%
Health & Human Services	13,555	0	417,012	0	158,107	538,083	415,879	76.9%	-22.7%
Environment & Housing	0	0	2,026,458	0	1,782,670	3,098,307	1,831,134	n/a	-40.9%
Recreation & Culture	1,542,869	1,560,600	2,196,788	632,895	1,437,041	3,607,732	2,091,241	5.2%	-42.0%
Debt Service/Interest on Debt	1,982,625	1,992,725	1,809,942	0	0	1,036,864	2,334,690	2.8%	125.2%
Land Purchase & Facility Construction	0	0	3,426,014	0	0	0	2,054,697	n/a	n/a
All Other	1,897,768	1,900,800	52,350	0	1,132,544	0	1,279,611	-6.4%	n/a

Kershaw County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	8,310,338	8,122,220	8,557,374	8,186,530	8,956,472	9,233,827	10,449,367	3.9%	13.2%
Revenues from Local Sources	7,651,678	7,349,534	7,561,690	7,363,206	7,891,767	8,184,535	8,680,575	2.1%	6.1%
Current Property Taxes	781,890	908,808	1,104,910	1,257,352	1,239,466	1,236,658	1,657,971	13.3%	34.1%
Current Real & Personal Property Taxes	746,342	865,844	1,048,218	1,218,051	1,163,381	1,122,302	1,543,951	12.9%	37.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	35,548	42,964	56,692	39,301	76,085	114,356	114,020	21.4%	-0.3%
Local Options Sales Tax	1,609,175	1,782,571	1,631,867	1,540,482	1,672,131	1,813,762	1,965,086	3.4%	8.3%
Local Hospitality Tax	0	0	0	0	303,335	603,865	619,330	n/a	2.6%
Local Accommodations Tax	43,465	49,135	51,770	44,528	41,197	39,092	46,735	1.2%	19.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,217,148	4,609,020	4,773,143	4,520,844	4,635,638	4,491,158	4,391,453	-2.8%	-2.2%
Licenses & Permits	2,011,288	2,173,453	1,991,035	2,189,575	2,072,229	2,246,306	2,228,737	1.7%	-0.8%
Service Revenue & Charges	1,639,156	1,703,566	1,802,998	1,889,933	2,146,714	1,866,994	1,984,377	3.2%	6.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,566,704	732,001	979,110	441,336	416,695	377,858	178,339	-30.4%	-52.8%
Revenues from State Sources	529,263	647,549	856,167	692,015	728,967	441,488	619,782	2.7%	40.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	156,015	128,835	132,256	135,129	139,228	134,093	128,379	-3.2%	-4.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	345,768	374,807	411,559	385,896	346,408	281,985	259,542	-4.7%	-8.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	27,480	143,907	312,352	170,990	243,331	25,410	231,861	42.7%	812.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	4,680	0	11,453	997	132,740	463,048	1,022,258	145.4%	120.8%
Revenues from Other Local Sources	124,717	125,137	128,064	130,312	202,998	144,756	126,752	0.3%	-12.4%
Total Expenditures (Cities only)	10,535,646	10,955,145	11,324,608	11,099,429	11,745,885	13,381,156	17,432,698	8.8%	30.3%
Administration	2,034,817	2,319,913	2,987,790	2,397,649	2,369,244	2,754,318	2,623,845	4.3%	-4.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,627,269	4,509,272	3,721,009	3,999,049	4,119,621	4,480,371	4,720,160	4.5%	5.4%
Transportation	844,014	399,571	958,360	362,105	621,736	1,648,515	632,013	-4.7%	-61.7%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	999,559	1,219,442	1,075,728	1,530,553	1,257,949	1,133,390	1,082,939	1.3%	-4.5%
Recreation & Culture	365,760	819,211	951,892	944,481	1,058,283	1,359,001	2,012,591	32.9%	48.1%
Debt Service/Interest on Debt	1,170,866	1,035,123	1,095,663	1,126,793	1,062,110	1,052,416	1,237,450	0.9%	17.6%
Purchase of Land & Facility Construction	701,500	0	0	0	713,657	363,967	4,563,403	36.6%	1153.8%
All Other	791,861	652,613	534,166	738,799	543,285	589,178	560,297	-5.6%	-4.9%

* Cities Included: Bethune, Camden & Elgin.

Kershaw County

								6 Year	FY 12
								Compound	Percent
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	25,866,323	27,508,765	27,190,675	36,233,159	32,437,890	31,902,563	32,324,814	3.8%	1.3%
Owner Occupied	5,831,777	7,274,547	3,993,462	7,496,278	6,153,254	6,275,400	6,580,260	2.0%	4.9%
Agricultural (Private)	328,648	312,003	380,282	471,701	451,445	461,382	450,745	5.4%	-2.3%
Agricultural (Corporate)	121,091	108,195	123,109	149,602	131,313	132,694	124,076	0.4%	-6.5%
Commercial/Rental	5,631,141	7,042,979	8,568,646	10,818,694	10,220,171	10,201,330	10,685,750	11.3%	4.7%
Personal Property (Vehicles)	4,230,529	3,930,089	4,484,964	5,317,174	4,297,542	4,131,792	4,201,655	-0.1%	1.7%
Other Personal Property	355,586	365,101	446,698	612,078	595,227	550,951	500,468	5.9%	-9.2%
Manufacturing	4,083,547	3,038,009	3,387,006	3,540,416	3,449,732	3,293,561	2,551,542	-7.5%	-22.5%
Utility	2,285,795	2,218,613	2,765,594	3,460,501	3,379,024	3,271,853	3,471,786	7.2%	6.1%
Business Personal	969,207	936,332	1,195,060	1,499,952	1,233,218	1,154,966	1,222,637	3.9%	5.9%
Motor Carrier	212,536	247,029	297,239	340,442	267,461	231,393	203,705	-0.7%	-12.0%
Fee-in-Lieu and Joint Industrial Park	1,816,465	2,035,868	1,548,615	2,526,321	2,259,503	2,197,241	2,332,190	4.3%	6.1%

								6 Year	FY 12
								Compound	Percent
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	10,029,371	9,945,583	12,807,494	11,500,571	12,551,659	11,966,605	13,155,767	4.6%	9.9%
Owner Occupied	3,234,563	3,498,466	4,746,077	4,354,296	4,868,204	4,755,398	5,319,648	8.6%	11.9%
Agricultural (Private)	111,462	99,412	132,154	117,302	131,965	129,828	137,198	3.5%	5.7%
Agricultural (Corporate)	41,069	34,473	42,782	37,203	38,385	37,339	37,766	-1.4%	1.1%
Commercial/Rental	1,909,827	2,244,066	2,977,747	2,690,388	2,987,533	2,870,544	3,252,525	9.3%	13.3%
Personal Property (Vehicles)	1,434,803	1,252,223	1,558,600	1,322,273	1,256,246	1,162,642	1,278,898	-1.9%	10.0%
Other Personal Property	120,599	116,330	155,235	152,211	173,995	155,032	152,332	4.0%	-1.7%
Manufacturing	1,384,954	967,984	1,177,041	880,429	1,008,416	926,773	776,638	-9.2%	-16.2%
Utility	775,238	706,905	961,090	860,556	987,747	920,664	1,056,741	5.3%	14.8%
Business Personal	328,711	298,338	415,303	373,007	360,491	324,995	372,146	2.1%	14.5%
Motor Carrier	72,083	78,709	103,296	84,661	78,183	65,111	62,004	-2.5%	-4.8%
Fee-in-Lieu and Joint Industrial Park	616,062	648,677	538,169	628,244	660,492	618,280	709,871	2.4%	14.8%

Lancaster County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	150,903,077	175,227,560	173,078,566	174,440,167	175,599,607	180,217,601	179,631,350	2.9%	-0.3%
Revenues from Local Sources	79,737,229	98,605,734	86,620,813	91,121,101	90,961,958	97,783,697	99,683,140	3.8%	1.9%
Current Property Taxes	42,906,488	46,827,041	48,273,727	54,245,746	56,406,378	56,172,299	63,082,906	6.6%	12.3%
Current Real & Personal Property Taxes	40,836,341	44,634,565	45,633,455	51,773,657	53,250,413	52,922,750	58,846,435	6.3%	11.2%
Fee In Lieu of Property Tax (only Counties and Cities)	914,583	860,010	1,198,811	881,666	1,092,852	1,298,653	1,751,872	11.4%	34.9%
All Other	1,155,564	1,332,467	1,441,462	1,590,423	2,063,113	1,950,896	2,484,599	13.6%	27.4%
Local Options Sales Tax	4,010,146	4,322,117	2,039,575	5,084,115	4,762,537	4,316,668	4,747,447	2.9%	10.0%
Local Hospitality Tax	675,164	716,850	700,488	718,926	707,745	720,449	731,037	1.3%	1.5%
Local Accommodations Tax	0	0	24,672	53,452	51,590	46,648	66,241	n/a	42.0%
Capital Projects/Transportation Tax	0	0	0	0	5,281,993	6,385,293	6,924,788	n/a	8.4%
Licenses, fees, Charges, Bonds, etc.	32,145,430	46,739,726	35,582,350	31,018,862	23,751,715	30,142,340	24,130,721	-4.7%	-19.9%
Licenses & Permits	6,785,667	8,110,371	7,461,524	5,421,948	5,756,611	5,739,961	5,745,746	-2.7%	0.1%
Service Revenue & Charges	16,941,474	15,420,296	14,513,902	14,222,191	14,316,535	14,303,061	15,481,872	-1.5%	8.2%
Bonds & Leases	5,009,401	5,500,000	9,375,000	6,314,525	0	34,554	0	-100.0%	n/a
Miscellaneous	3,408,887	17,709,059	4,231,925	5,060,198	3,678,569	10,064,764	2,903,103	-2.6%	-71.2%
Revenues from State Sources	57,431,393	59,935,779	71,527,919	67,832,621	61,201,729	60,315,378	63,281,654	1.6%	4.9%
Reimbursements for Property Tax Relief (Tier 1)	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,733,129	2,486,086	2,615,663	2,781,544	2,878,807	3,022,358	3,175,053	2.5%	5.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	5,884,749	6,277,687	6,825,304	6,965,119	7,276,761	n/a	4.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,952,441	4,324,304	4,747,477	4,558,312	4,167,463	3,675,634	3,462,941	-2.2%	-5.8%
Manufacturer's Depreciation Reimbursement	878,435	897,612	872,005	787,446	598,988	758,948	549,524	-7.5%	-27.6%
State Grants	11,639,305	12,730,953	15,983,162	15,308,539	15,369,237	17,127,083	14,801,411	4.1%	-13.6%
Education Finance Act (EFA)	25,226,692	26,317,516	28,119,253	25,878,549	20,330,861	18,411,634	21,481,306	-2.6%	16.7%
Education Improvement Act (EIA)	8,578,826	8,860,115	8,822,051	7,684,212	6,549,760	5,989,172	8,253,958	-0.6%	37.8%
Education Lottery	697,821	594,450	758,816	831,589	756,566	640,687	555,956	-3.7%	-13.2%
Revenues from Federal Sources	13,178,560	16,041,989	14,761,895	15,289,774	23,082,348	21,584,568	15,850,693	3.1%	-26.6%
Revenues from Other Local Sources	555,896	644,057	167,939	196,671	353,572	533,958	815,863	6.6%	52.8%
Total Expenditures (School Dist., Counties, & Cities)	162,026,295	201,257,063	206,272,654	200,992,396	197,903,611	193,887,604	183,292,113	2.1%	-5.5%
Administration	43,274,681	48,331,825	52,569,593	55,822,476	57,317,225	52,136,646	54,821,254	4.0%	5.1%
Instruction	51,949,883	55,055,732	61,153,026	61,412,005	61,393,785	54,541,436	55,941,307	1.2%	2.6%
Public Safety	13,708,687	13,893,784	19,247,879	17,278,325	15,452,275	16,023,216	16,063,917	2.7%	0.3%
Transportation	6,121,691	6,099,456	7,841,765	6,356,047	6,258,365	6,155,338	7,259,260	2.9%	17.9%
Health & Human Services	4,738,154	4,613,639	4,966,986	5,989,181	6,367,686	6,373,568	7,191,381	7.2%	12.8%
Environment & Housing	1,269,972	1,713,650	1,524,800	1,452,612	1,333,330	2,195,946	1,911,940	7.1%	-12.9%
Recreation & Culture	4,396,683	4,321,723	4,110,151	5,995,293	5,395,030	4,395,858	4,372,819	-0.1%	-0.5%
Debt Service/Interest on Debt /4	16,075,866	16,800,720	11,475,942	17,819,924	14,788,768	18,351,419	18,550,129	2.4%	1.1%
Land Purchase & Facility Construction	17,697,769	21,884,676	23,011,744	24,191,750	25,996,533	23,260,616	10,353,758	-8.5%	-55.5%
All Other	2,792,908	28,541,858	20,370,768	4,674,783	3,600,614	10,453,561	6,826,348	16.1%	-34.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Lancaster County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	42,906,488	46,827,041	48,273,727	54,245,746	56,406,378	56,172,299	63,082,906	6.6%	12.3%
School District Total	27,148,434	29,772,899	29,877,026	32,108,434	32,836,195	31,621,351	36,700,064	5.2%	16.1%
County Total	11,950,567	13,129,025	14,549,411	18,350,594	19,529,713	20,484,620	21,903,381	10.6%	6.9%
Cities Total	3,807,487	3,925,117	3,847,290	3,786,718	4,040,470	4,066,328	4,479,461	2.7%	10.2%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	186,401,580	233,791,001	250,771,317	277,158,016	285,874,342	286,159,728	294,927,407	7.9%	3.1%
Owner Occupied (4% assessment ratio)	59,118,038	77,511,290	87,258,534	101,838,568	112,977,330	118,179,990	125,533,690	13.4%	6.2%
Agricultural (Private) (4%)	1,357,030	1,483,168	1,517,170	1,529,680	1,536,730	1,539,440	1,498,850	1.7%	-2.6%
Agricultural (Corporate) (6%)	364,870	359,940	353,640	356,050	349,350	346,560	338,800	-1.2%	-2.2%
Commercial/Rental (6%)	51,559,987	78,290,662	83,274,880	98,029,518	96,897,742	95,538,050	93,634,280	10.5%	-2.0%
Personal Property (Vehicles) /6	27,071,663	27,589,363	27,849,455	27,677,682	25,514,465	24,491,099	26,968,834	-0.1%	10.1%
Other Personal Property County (10.5%)	2,348,850	2,439,880	2,602,900	3,449,410	3,961,120	3,339,730	2,819,120	3.1%	-15.6%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	17,757,110	17,102,710	15,818,932	14,829,180	11,940,730	10,162,440	7,935,210	-12.6%	-21.9%
Utility (10.5%)	11,587,839	11,543,980	12,310,660	12,712,980	13,441,080	13,181,220	14,153,935	3.4%	7.4%
Business Personal (10.5%)	5,821,480	6,055,380	6,310,300	6,435,010	7,747,020	7,625,440	7,801,170	5.0%	2.3%
Motor Carrier (9.5%)\	853,367	1,146,673	1,258,103	1,253,436	1,121,454	933,496	833,129	-0.4%	-10.8%
Fee-in-Lieu and Joint Industrial Park /7	8,561,346	10,267,955	12,216,743	9,046,502	10,387,321	10,822,263	13,410,389	7.8%	23.9%
Total Average Millage Rates /2	282.5	283.2	309.6	309.4	315.9	323.5	331.1	2.7%	2.4%
School Districts /3	165.6	143.3	157.5	151.9	151.8	147.9	161.7	-0.4%	9.4%
Counties /4	64.8	56.6	57.8	67.1	69.1	72.6	74.8	2.4%	3.0%
Cities & Special Purpose Districts /5	52.0	83.4	94.4	90.3	95.0	103.0	94.5	10.5%	-8.2%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	42,906,488	46,827,041	48,273,727	54,245,746	56,406,378	56,172,299	63,082,906	6.6%	12.3%
Owner Occupied	8,908,177	11,088,268	8,408,933	11,521,378	13,738,084	14,612,789	17,962,696	12.4%	22.9%
Agricultural (Private)	352,721	331,016	358,766	365,082	369,528	368,968	383,737	1.4%	4.0%
Agricultural (Corporate)	94,838	80,332	83,626	84,977	84,006	83,062	86,740	-1.5%	4.4%
Commercial/Rental	13,401,549	17,473,039	19,692,070	23,396,263	23,300,382	22,898,260	23,972,336	10.2%	4.7%
Personal Property (Vehicles)	7,036,507	6,157,440	6,585,580	6,605,708	6,135,301	5,869,950	6,904,586	-0.3%	17.6%
Other Personal Property County	610,517	544,536	615,510	823,255	952,505	800,456	721,754	2.8%	-9.8%
Manufacturing	5,530,038	4,677,021	4,939,525	4,420,879	3,964,163	3,734,355	3,783,452	-6.1%	1.3%
Utility	3,011,928	2,576,404	2,911,111	3,034,150	3,232,091	3,159,233	3,623,704	3.1%	14.7%
Business Personal	1,513,128	1,351,450	1,492,201	1,535,815	1,862,877	1,827,642	1,997,263	4.7%	9.3%
Motor Carrier	221,808	255,916	297,505	299,152	269,669	223,737	213,298	-0.6%	-4.7%
Fee-in-Lieu and Joint Industrial Park	2,225,278	2,291,619	2,888,902	2,159,088	2,497,773	2,593,846	3,433,340	7.5%	32.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Lancaster County

								6 Year Compound Growth Rate	FY 12 Percent Change
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues (School District only)	103,226,815	114,091,411	122,310,220	119,343,953	114,102,081	111,534,122	112,619,111	1.5%	1.0%
Revenues from Local Sources	40,698,069	48,972,200	46,624,220	45,250,423	39,366,591	43,184,659	42,773,571	0.8%	-1.0%
Current Property Taxes	27,148,434	29,772,899	29,877,026	32,108,434	32,836,195	31,621,351	36,700,064	5.2%	16.1%
Current Real & Personal Property Taxes	26,958,994	29,568,703	29,639,868	31,857,285	32,615,721	31,431,259	36,525,568	5.2%	16.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	189,440	204,196	237,158	251,149	220,474	190,092	174,496	-1.4%	-8.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	13,549,635	19,199,301	16,747,194	13,141,989	6,530,396	11,563,308	6,073,507	-12.5%	-47.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	6,362,095	6,482,426	5,154,526	4,222,414	3,996,635	4,068,658	4,206,789	-6.7%	3.4%
Bonds & Leases	5,009,401	5,500,000	9,375,000	6,314,525	0	34,554	0	-100.0%	n/a
Miscellaneous	2,178,139	7,216,875	2,217,668	2,605,050	2,533,761	7,460,096	1,866,718	-2.5%	-75.0%
Revenues from State Sources	50,889,517	52,235,917	61,526,993	59,325,966	52,695,465	51,090,263	56,492,021	1.8%	10.6%
Reimbursements for Property Tax Relief (Tier 1)	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,706,059	1,572,993	1,636,113	1,659,699	1,656,054	1,690,770	1,784,786	0.8%	5.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	5,884,749	6,277,687	6,825,304	6,965,119	7,276,761	n/a	4.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	198,383	198,382	198,383	198,383	198,383	198,382	198,383	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	499,904	530,331	507,788	435,111	316,754	437,220	281,549	-9.1%	-35.6%
State Grants 4/	10,257,089	10,437,387	11,875,097	12,635,993	12,337,040	13,032,536	12,934,579	3.9%	-0.8%
Education Finance Act (EFA)	25,226,692	26,317,516	28,119,253	25,878,549	20,330,861	18,411,634	21,481,306	-2.6%	16.7%
Education Improvement Act (EIA)	8,578,826	8,860,115	8,822,051	7,684,212	6,549,760	5,989,172	8,253,958	-0.6%	37.8%
Education Lottery	697,821	594,450	758,816	831,589	756,566	640,687	555,956	-3.7%	-13.2%
Revenues from Federal Sources	11,639,229	12,883,294	14,159,007	14,767,564	22,040,025	17,259,200	13,353,519	2.3%	-22.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	116,340,399	124,439,820	123,686,521	124,359,250	117,075,577	106,220,514	108,813,366	-1.1%	2.4%
Administration	32,814,093	35,698,922	40,496,894	41,672,697	40,613,915	38,412,769	38,973,860	2.9%	1.5%
Instruction	51,949,883	55,055,732	61,153,026	61,412,005	61,393,785	54,541,436	55,941,307	1.2%	2.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	463,879	381,295	459,834	465,818	485,399	745,669	595,952	4.3%	-20.1%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	600,037	589,051	687,616	628,959	608,181	518,275	594,105	-0.2%	14.6%
Debt Service/Interest on Debt	12,017,789	12,517,843	7,000,950	13,041,019	8,047,507	7,248,333	7,340,673	-7.9%	1.3%
Purchase of Land & Facility Construction	17,570,144	19,459,455	13,138,492	6,332,691	5,137,635	3,975,892	4,575,142	-20.1%	15.1%
All Other	924,574	737,522	749,709	806,061	789,155	778,140	792,327	-2.5%	1.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Lancaster County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	33,388,239	46,054,095	36,231,806	41,428,625	46,905,445	53,404,852	51,969,412	7.7%	-2.7%
Revenues from Local Sources	26,869,603	37,040,176	27,409,661	33,569,015	39,016,645	41,903,027	43,623,392	8.4%	4.1%
Current Property Taxes	11,950,567	13,129,025	14,549,411	18,350,594	19,529,713	20,484,620	21,903,381	10.6%	6.9%
Current Real & Personal Property Taxes	10,463,642	11,574,831	12,636,212	16,509,173	17,112,996	18,089,206	18,754,434	10.2%	3.7%
Fee In Lieu of Property Tax	678,659	620,187	846,458	664,482	800,302	836,699	1,025,635	7.1%	22.6%
All Other	808,266	934,008	1,066,741	1,176,939	1,616,415	1,558,715	2,123,312	17.5%	36.2%
Local Options Sales Tax (1%)	2,332,774	2,512,684	0	3,025,138	2,849,815	2,427,199	2,810,167	3.2%	15.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	24,672	53,452	51,590	46,648	47,682	n/a	2.2%
Capital Projects/Transportation Tax	0	0	0	0	5,281,993	6,385,293	6,924,788	n/a	8.4%
Licenses, fees, Charges, Bonds, etc.	12,586,262	21,398,467	12,835,578	12,139,831	11,303,534	12,559,267	11,937,374	-0.9%	-5.0%
Licenses & Permits	4,241,703	5,412,066	4,752,234	2,716,581	2,863,786	2,870,295	2,892,837	-6.2%	0.8%
Service Revenue & Charges	7,762,334	6,304,974	6,634,153	7,250,831	7,624,890	7,510,887	8,345,698	1.2%	11.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	582,225	9,681,427	1,449,191	2,172,419	814,858	2,178,085	698,839	3.1%	-67.9%
Revenues from State Sources	5,146,891	6,659,227	8,261,079	7,208,704	6,904,765	7,516,368	6,065,953	2.8%	-19.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	808,695	715,051	779,293	922,341	1,017,416	1,131,080	1,186,792	6.6%	4.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,242,210	3,580,363	3,962,523	3,794,254	3,484,611	3,056,627	2,896,800	-1.9%	-5.2%
Manufacturer's Depreciation Reimbursement	273,121	241,053	230,785	216,140	135,204	172,805	132,867	-11.3%	-23.1%
State Grants	822,865	2,122,760	3,288,478	2,275,969	2,267,534	3,155,856	1,849,493	14.5%	-41.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	815,849	1,710,634	516,806	513,678	786,749	3,784,366	2,103,338	17.1%	-44.4%
Revenues from Other Local Sources	555,896	644,057	44,260	137,228	197,286	201,091	176,729	-17.4%	-12.1%
Total Expenditures (County only)	32,496,830	59,850,118	62,725,503	61,477,459	65,134,550	69,245,589	57,468,799	10.0%	-17.0%
Administration	7,225,795	8,965,670	8,926,953	10,916,595	13,493,742	9,836,213	11,985,482	8.8%	21.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	9,432,874	8,720,722	13,874,826	12,337,056	10,594,573	10,625,865	10,994,813	2.6%	3.5%
Transportation	4,948,408	5,237,436	7,008,173	5,438,901	5,478,433	5,315,801	6,235,699	3.9%	17.3%
Health & Human Services	4,274,275	4,232,344	4,507,152	5,523,363	5,882,287	5,627,899	6,595,429	7.5%	17.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	3,054,440	3,084,102	2,519,337	4,570,651	3,070,369	2,904,370	3,057,750	0.0%	5.3%
Debt Service/Interest on Debt	2,394,733	2,514,624	2,750,324	2,832,526	4,673,593	9,206,077	9,357,702	25.5%	1.6%
Land Purchase & Facility Construction	0	0	3,771,875	16,558,701	19,161,631	16,145,981	3,354,549	n/a	-79.2%
All Other	1,166,305	27,095,220	19,366,863	3,299,666	2,779,922	9,583,383	5,887,375	31.0%	-38.6%

Lancaster County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	14,288,023	15,082,054	14,536,540	13,667,589	14,592,081	15,278,627	15,042,827	0.9%	-1.5%
Revenues from Local Sources	12,169,556	12,593,358	12,586,932	12,301,663	12,578,722	12,696,011	13,286,177	1.5%	4.6%
Current Property Taxes	3,807,487	3,925,117	3,847,290	3,786,718	4,040,470	4,066,328	4,479,461	2.7%	10.2%
Current Real & Personal Property Taxes	3,413,705	3,491,031	3,357,374	3,407,199	3,521,696	3,402,285	3,566,433	0.7%	4.8%
Fee In Lieu of Property Tax	235,925	239,823	352,353	217,184	292,550	461,954	726,237	20.6%	57.2%
All Other	157,858	194,263	137,563	162,335	226,224	202,089	186,791	2.8%	-7.6%
Local Options Sales Tax	1,677,372	1,809,433	2,039,575	2,058,977	1,912,722	1,889,469	1,937,280	2.4%	2.5%
Local Hospitality Tax	675,164	716,850	700,488	718,926	707,745	720,449	731,037	1.3%	1.5%
Local Accommodations Tax	0	0	0	0	0	0	18,559	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,009,533	6,141,958	5,999,578	5,737,042	5,917,785	6,019,765	6,119,840	0.3%	1.7%
Licenses & Permits	2,543,964	2,698,305	2,709,290	2,705,367	2,892,825	2,869,666	2,852,909	1.9%	-0.6%
Service Revenue & Charges	2,817,045	2,632,896	2,725,223	2,748,946	2,695,010	2,723,516	2,929,385	0.7%	7.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	648,523	810,757	565,066	282,729	329,950	426,583	337,546	-10.3%	-20.9%
Revenues from State Sources	1,394,985	1,040,635	1,739,847	1,297,951	1,601,499	1,708,747	723,680	-10.4%	-57.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	218,375	198,042	200,257	199,504	205,337	200,508	203,475	-1.2%	1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	511,848	545,559	586,571	565,675	484,469	420,625	367,758	-5.4%	-12.6%
Manufacturer's Depreciation Reimbursement	105,411	126,228	133,432	136,195	147,030	148,923	135,108	4.2%	-9.3%
State Grants	559,351	170,806	819,587	396,577	764,663	938,691	17,339	-44.0%	-98.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	723,482	1,448,061	86,082	8,532	255,574	541,002	393,836	-9.6%	-27.2%
Revenues from Other Local Sources	0	0	123,679	59,443	156,286	332,867	639,134	n/a	92.0%
Total Expenditures (Cities only)	13,189,066	16,967,125	19,860,630	15,155,687	15,693,484	18,421,501	17,009,948	4.3%	-7.7%
Administration	3,234,793	3,667,233	3,145,746	3,233,184	3,209,568	3,887,664	3,861,912	3.0%	-0.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,275,813	5,173,062	5,373,053	4,941,269	4,857,702	5,397,351	5,069,104	2.9%	-6.1%
Transportation	1,173,283	862,020	833,592	917,146	779,932	839,537	1,023,561	-2.2%	21.9%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,269,972	1,713,650	1,524,800	1,452,612	1,333,330	2,195,946	1,911,940	7.1%	-12.9%
Recreation & Culture	742,206	648,570	903,198	795,683	1,716,480	973,213	720,964	-0.5%	-25.9%
Debt Service/Interest on Debt	1,663,344	1,768,253	1,724,668	1,946,379	2,067,668	1,897,009	1,851,754	1.8%	-2.4%
Purchase of Land & Facility Construction	127,625	2,425,221	6,101,377	1,300,358	1,697,267	3,138,743	2,424,067	63.3%	-22.8%
All Other	702,029	709,116	254,196	569,056	31,537	92,038	146,646	-23.0%	59.3%

* Cities Included: Heath Springs, Kershaw & Lancaster.

Lancaster County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	27,148,434	29,772,899	29,877,026	32,108,434	32,836,195	31,621,351	36,700,064	5.2%	16.1%
Owner Occupied	6,066,814	7,381,097	4,130,260	5,470,729	6,596,164	6,784,081	9,302,319	7.4%	37.1%
Agricultural (Private)	224,761	212,509	238,894	232,417	233,225	227,620	242,424	1.3%	6.5%
Agricultural (Corporate)	60,432	51,572	55,684	54,098	53,020	51,242	54,798	-1.6%	6.9%
Commercial/Rental	8,539,738	11,217,509	13,112,485	14,894,419	14,705,863	14,126,134	15,144,411	10.0%	7.2%
Personal Property (Vehicles)	4,483,805	3,953,012	4,385,183	4,205,295	3,872,249	3,621,223	4,361,940	-0.5%	20.5%
Other Personal Property	389,034	349,587	409,853	524,097	601,167	493,808	455,965	2.7%	-7.7%
Manufacturing	2,941,061	2,450,481	2,490,853	2,253,118	1,812,207	1,502,605	1,283,441	-12.9%	-14.6%
Utility	1,919,262	1,654,025	1,938,440	1,931,586	2,039,910	1,948,958	2,289,258	3.0%	17.5%
Business Personal	964,196	867,617	993,622	977,723	1,175,741	1,127,488	1,261,761	4.6%	11.9%
Motor Carrier	141,341	164,296	198,101	190,445	170,200	138,026	134,750	-0.8%	-2.4%
Fee-in-Lieu and Joint Industrial Park	1,417,992	1,471,196	1,923,652	1,374,508	1,576,451	1,600,166	2,168,997	7.3%	35.5%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	12,080,604	13,223,890	14,482,246	18,608,454	19,746,827	20,779,001	22,064,539	10.6%	6.2%
Owner Occupied	3,831,414	4,384,261	5,039,251	6,837,465	7,803,932	8,581,439	9,391,609	16.1%	9.4%
Agricultural (Private)	87,949	83,892	87,618	102,703	106,150	111,784	112,134	4.1%	0.3%
Agricultural (Corporate)	23,647	20,359	20,423	23,905	24,131	25,165	25,347	1.2%	0.7%
Commercial/Rental	3,341,580	4,428,345	4,809,192	6,581,725	6,693,231	6,937,333	7,005,104	13.1%	1.0%
Personal Property (Vehicles)	1,754,502	1,560,534	1,608,329	1,858,286	1,762,417	1,778,379	2,017,632	2.4%	13.5%
Other Personal Property	152,228	138,007	150,320	231,594	273,615	242,509	210,908	5.6%	-13.0%
Manufacturing	1,150,830	967,378	913,556	995,635	824,808	737,928	593,660	-10.4%	-19.6%
Utility	751,003	652,961	710,951	853,552	928,445	957,132	1,058,905	5.9%	10.6%
Business Personal	377,288	342,510	364,425	432,048	535,127	553,708	583,632	7.5%	5.4%
Motor Carrier	55,306	64,859	72,656	84,156	77,465	67,784	62,329	2.0%	-8.0%
Fee-in-Lieu and Joint Industrial Park	554,857	580,785	705,527	607,384	717,506	785,840	1,003,278	10.4%	27.7%

Laurens County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	152,149,525	152,756,614	134,936,446	136,193,460	144,800,706	135,536,618	136,072,026	-1.8%	0.4%
Revenues from Local Sources	85,403,872	81,995,469	59,582,329	60,403,778	66,838,522	60,618,341	63,165,500	-4.9%	4.2%
Current Property Taxes	32,847,428	30,580,352	31,608,030	34,731,474	34,430,170	35,447,856	37,708,528	2.3%	6.4%
Current Real & Personal Property Taxes	29,390,655	29,307,695	28,972,981	31,643,880	30,595,571	32,353,508	34,137,201	2.5%	5.5%
Fee In Lieu of Property Tax (only Counties and Cities)	2,125,579	226,313	1,559,869	1,736,096	2,319,587	1,847,562	1,772,084	-3.0%	-4.1%
All Other	1,331,194	1,046,345	1,075,180	1,351,499	1,515,012	1,246,785	1,799,244	5.1%	44.3%
Local Options Sales Tax	3,422,378	3,573,579	3,593,105	4,115,688	3,856,337	4,474,000	4,061,634	2.9%	-9.2%
Local Hospitality Tax	301,181	354,004	579,415	833,025	704,396	690,197	758,876	16.7%	10.0%
Local Accommodations Tax	13,216	11,282	72,247	170,135	156,052	105,263	96,124	39.2%	-8.7%
Capital Projects/Transportation Tax	0	0	0	327,540	2,705,531	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	48,819,669	47,476,252	23,729,533	20,225,916	24,986,036	19,901,026	20,540,338	-13.4%	3.2%
Licenses & Permits	2,928,959	3,267,171	3,283,938	3,177,564	2,995,759	3,246,244	3,181,171	1.4%	-2.0%
Service Revenue & Charges	10,871,112	9,487,645	14,397,121	12,306,687	10,708,677	12,046,642	11,608,443	1.1%	-3.6%
Bonds & Leases	32,549,372	30,857,235	1,405,000	1,825,000	7,430,000	1,818,000	3,244,000	-31.9%	78.4%
Miscellaneous	2,470,226	3,864,201	4,643,474	2,916,665	3,851,600	2,790,140	2,506,724	0.2%	-10.2%
Revenues from State Sources	52,130,511	56,216,094	59,296,598	60,108,124	54,536,872	54,328,151	55,551,742	1.1%	2.3%
Reimbursements for Property Tax Relief (Tier 1)	2,757,658	2,757,659	2,757,659	2,757,659	2,757,659	2,757,659	2,757,659	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,290,139	2,431,153	3,294,921	2,357,210	2,370,619	2,664,349	2,859,846	3.8%	7.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	2,845,712	3,148,700	3,580,199	3,688,181	3,928,250	n/a	6.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,617,405	4,929,707	4,380,600	5,185,390	6,812,917	6,072,548	5,686,069	-4.8%	-6.4%
Manufacturer's Depreciation Reimbursement	514,789	3,116,187	599,620	342,588	355,655	427,353	431,570	-2.9%	1.0%
State Grants	9,397,048	12,772,055	13,428,565	17,496,496	13,896,290	15,467,261	14,619,222	7.6%	-5.5%
Education Finance Act (EFA)	21,226,820	21,702,618	23,162,234	21,069,364	17,021,775	14,934,672	17,281,412	-3.4%	15.7%
Education Improvement Act (EIA)	7,123,995	7,462,134	8,050,403	6,805,441	6,589,804	7,596,717	7,602,043	1.1%	0.1%
Education Lottery	1,202,656	1,044,582	776,884	945,275	1,151,955	719,410	385,671	-17.3%	-46.4%
Revenues from Federal Sources	11,935,965	11,772,392	12,598,544	13,511,110	19,283,424	17,219,777	14,746,849	3.6%	-14.4%
Revenues from Other Local Sources	2,679,178	2,772,658	3,458,975	2,170,448	4,141,888	3,370,349	2,607,935	-0.4%	-22.6%
Total Expenditures (School Dist., Counties, & Cities)	123,128,159	153,451,210	137,069,437	169,328,004	153,255,746	135,584,147	133,138,440	1.3%	-1.8%
Administration	43,271,208	45,671,375	45,571,386	48,312,308	42,118,683	44,348,257	45,107,592	0.7%	1.7%
Instruction	39,980,758	39,981,782	44,136,700	45,576,048	44,913,742	40,940,178	41,733,850	0.7%	1.9%
Public Safety	13,974,298	20,337,686	14,168,318	16,374,178	15,781,559	18,707,095	12,617,715	-1.7%	-32.6%
Transportation	513,347	3,778,790	3,058,093	1,233,958	3,039,545	3,834,775	2,467,267	29.9%	-35.7%
Health & Human Services	2,746,539	5,139,618	3,315,518	3,791,008	259,726	311,172	3,243,053	2.8%	942.2%
Environment & Housing	5,724,249	6,397,673	4,473,492	4,190,295	4,773,090	4,251,089	3,630,063	-7.3%	-14.6%
Recreation & Culture	1,534,247	2,356,793	1,820,331	2,195,819	2,280,609	1,875,898	1,680,628	1.5%	-10.4%
Debt Service/Interest on Debt /4	6,867,728	7,927,289	7,370,103	8,977,777	10,550,404	14,963,161	10,713,507	7.7%	-28.4%
Land Purchase & Facility Construction	7,956,349	19,113,054	7,758,045	25,324,164	21,751,399	4,494,185	4,071,514	-10.6%	-9.4%
All Other	559,436	2,747,150	5,397,451	13,352,449	7,786,989	1,858,337	7,873,251	55.4%	323.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Laurens County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	32,847,428	30,580,352	31,608,030	34,731,474	34,430,170	35,447,856	37,708,528	2.3%	6.4%
School District Total	19,381,187	20,009,670	18,539,219	21,771,196	21,274,723	23,305,291	24,303,508	3.8%	4.3%
County Total	11,432,999	8,324,523	10,900,236	10,747,452	10,859,977	10,001,029	11,241,841	-0.3%	12.4%
Cities Total	2,033,242	2,246,159	2,168,575	2,212,826	2,295,470	2,141,536	2,163,179	1.0%	1.0%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	135,931,928	137,711,694	139,590,784	145,854,057	142,179,992	144,680,456	147,853,987	1.4%	2.2%
Owner Occupied (4% assessment ratio)	40,090,834	40,713,994	41,395,830	44,757,450	45,440,540	46,153,900	47,714,780	2.9%	3.4%
Agricultural (Private) (4%)	1,252,050	1,257,200	1,284,530	1,279,100	1,287,510	1,283,600	1,284,810	0.4%	0.1%
Agricultural (Corporate) (6%)	249,280	242,680	194,180	177,210	182,990	182,840	183,280	-5.0%	0.2%
Commercial/Rental (6%)	33,028,333	34,016,294	34,661,481	38,695,940	39,181,760	39,399,130	40,795,090	3.6%	3.5%
Personal Property (Vehicles) /6	21,695,173	20,414,698	19,451,681	18,444,819	16,318,203	15,063,630	16,047,035	-4.9%	6.5%
Other Personal Property County (10.5%)	1,588,071	1,888,922	1,825,280	1,840,010	1,823,987	1,759,150	1,595,190	0.1%	-9.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	11,592,700	12,089,880	11,306,130	9,512,090	9,086,650	9,304,600	8,941,170	-4.2%	-3.9%
Utility (10.5%)	13,047,760	12,469,940	13,560,290	13,927,500	13,668,950	13,718,640	14,065,060	1.3%	2.5%
Business Personal (10.5%)	6,134,700	6,955,300	7,066,600	7,704,680	6,362,280	8,358,970	8,494,660	5.6%	1.6%
Motor Carrier (9.5%)\\	1,264,390	1,358,020	1,471,900	1,485,750	1,235,460	1,080,500	902,990	-5.5%	-16.4%
Fee-in-Lieu and Joint Industrial Park /7	5,988,637	6,304,766	7,372,882	8,029,508	7,591,662	8,375,496	7,829,922	4.6%	-6.5%
Total Average Millage Rates /2									
	294.0	303.9	323.6	322.9	332.2	336.4	337.9	2.3%	0.5%
School Districts /3	162.9	165.3	173.0	189.8	194.2	205.6	209.6	4.3%	1.9%
Counties /4	74.0	65.1	72.8	67.4	66.6	62.7	71.7	-0.5%	14.4%
Cities & Special Purpose Districts /5	57.1	73.5	77.9	65.8	71.4	68.1	56.6	-0.1%	-16.8%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	32,847,428	30,580,352	31,608,030	34,731,474	34,430,170	35,447,856	37,708,528	2.3%	6.4%
Owner Occupied	5,501,858	5,319,311	2,651,330	4,397,342	4,337,242	4,514,701	5,132,058	-1.2%	13.7%
Agricultural (Private)	329,469	324,478	358,390	361,830	369,637	378,926	395,228	3.1%	4.3%
Agricultural (Corporate)	65,596	62,635	54,177	50,129	52,535	53,975	56,380	-2.5%	4.5%
Commercial/Rental	8,691,202	8,779,473	9,670,708	10,946,242	11,248,858	11,630,845	12,549,208	6.3%	7.9%
Personal Property (Vehicles)	5,708,951	5,268,954	5,427,106	5,217,639	4,684,862	4,446,868	4,936,319	-2.4%	11.0%
Other Personal Property County	417,891	487,523	509,261	520,499	523,656	519,311	490,705	2.7%	-5.5%
Manufacturing	5,176,126	3,346,664	4,714,330	4,426,860	4,928,312	4,594,332	4,522,527	-2.2%	-1.6%
Utility	3,433,437	3,218,443	3,783,381	3,939,787	3,924,277	4,049,820	4,326,632	3.9%	6.8%
Business Personal	1,614,308	1,795,136	1,971,613	2,179,487	1,826,574	2,467,615	2,613,090	8.4%	5.9%
Motor Carrier	332,716	350,500	410,667	420,286	354,693	318,970	277,774	-3.0%	-12.9%
Fee-in-Lieu and Joint Industrial Park	1,575,873	1,627,236	2,057,067	2,271,374	2,179,523	2,472,493	2,408,606	7.3%	-2.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Laurens County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	110,901,435	112,890,146	88,832,924	88,788,404	95,863,183	88,112,715	89,961,712	-3.4%	2.1%
Revenues from Local Sources	57,355,238	57,572,097	25,690,765	28,666,610	33,186,835	29,862,157	32,083,443	-9.2%	7.4%
Current Property Taxes	19,381,187	20,009,670	18,539,219	21,771,196	21,274,723	23,305,291	24,303,508	3.8%	4.3%
Current Real & Personal Property Taxes	19,186,448	19,795,940	18,302,387	21,457,933	20,794,032	23,111,297	24,139,730	3.9%	4.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	194,739	213,730	236,832	313,263	480,691	193,994	163,778	-2.8%	-15.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	37,974,051	37,562,427	7,151,546	6,895,414	11,912,112	6,556,866	7,779,935	-23.2%	18.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,572,902	4,580,764	3,879,851	3,146,740	2,457,751	2,906,620	2,972,175	-3.0%	2.3%
Bonds & Leases	32,549,372	30,857,235	1,405,000	1,825,000	7,430,000	1,818,000	3,244,000	-31.9%	78.4%
Miscellaneous	1,851,777	2,124,428	1,866,695	1,923,674	2,024,361	1,832,246	1,563,760	-2.8%	-14.7%
Revenues from State Sources	42,865,036	44,538,876	51,381,768	47,514,523	44,241,586	42,428,407	44,562,182	0.6%	5.0%
Reimbursements for Property Tax Relief (Tier 1)	2,757,658	2,757,659	2,757,659	2,757,659	2,757,659	2,757,659	2,757,659	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,286,306	1,312,994	2,226,435	1,269,010	1,269,010	1,540,808	1,534,943	3.0%	-0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	2,845,712	3,148,700	3,580,199	3,688,181	3,928,250	n/a	6.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	174,971	174,970	174,971	154,257	174,971	174,971	174,971	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	311,751	356,915	382,160	155,325	193,625	225,828	223,615	-5.4%	-1.0%
State Grants 4/	8,780,879	9,727,004	11,005,310	11,209,492	11,502,588	10,790,161	10,673,618	3.3%	-1.1%
Education Finance Act (EFA)	21,226,820	21,702,618	23,162,234	21,069,364	17,021,775	14,934,672	17,281,412	-3.4%	15.7%
Education Improvement Act (EIA)	7,123,995	7,462,134	8,050,403	6,805,441	6,589,804	7,596,717	7,602,043	1.1%	0.1%
Education Lottery	1,202,656	1,044,582	776,884	945,275	1,151,955	719,410	385,671	-17.3%	-46.4%
Revenues from Federal Sources	10,681,161	10,779,173	11,760,391	12,607,271	18,434,762	15,822,151	13,316,087	3.7%	-15.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	84,617,643	97,844,868	93,932,814	115,214,921	109,161,295	86,891,242	89,097,167	0.9%	2.5%
Administration	32,790,816	35,147,752	38,320,109	37,347,686	34,693,019	34,735,494	35,207,709	1.2%	1.4%
Instruction	39,980,758	39,981,782	44,136,700	45,576,048	44,913,742	40,940,178	41,733,850	0.7%	1.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	57,605	63,462	464,564	672,441	15,048	16,243	23,543	-13.9%	44.9%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	5,430	0	527	124	2,005	119,743	137,969	71.5%	15.2%
Debt Service/Interest on Debt	5,714,155	6,983,318	4,809,129	7,025,007	8,606,894	9,827,391	9,934,261	9.7%	1.1%
Purchase of Land & Facility Construction	5,798,130	15,416,381	5,933,114	24,340,538	20,822,297	1,133,445	1,940,073	-16.7%	71.2%
All Other	270,749	252,173	268,671	253,077	108,290	118,748	119,762	-12.7%	0.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Laurens County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	30,051,854	26,410,813	29,275,913	34,581,153	35,953,152	34,248,314	32,443,654	1.3%	-5.3%
Revenues from Local Sources	20,737,873	15,524,580	22,024,790	22,444,895	25,087,146	21,601,503	21,653,093	0.7%	0.2%
Current Property Taxes	11,432,999	8,324,523	10,900,236	10,747,452	10,859,977	10,001,029	11,241,841	-0.3%	12.4%
Current Real & Personal Property Taxes	8,334,504	7,423,634	8,672,846	8,024,171	7,651,143	7,257,695	7,993,339	-0.7%	10.1%
Fee In Lieu of Property Tax	2,114,592	213,956	1,539,409	1,725,177	2,214,222	1,772,200	1,687,499	-3.7%	-4.8%
All Other	983,903	686,934	687,981	998,105	994,612	971,133	1,561,004	8.0%	60.7%
Local Options Sales Tax (1%)	2,268,117	2,437,141	2,321,096	2,757,049	2,574,659	2,980,427	2,555,255	2.0%	-14.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	73,536	67,748	13,352	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	327,540	2,705,531	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,036,757	4,762,916	8,803,459	8,539,318	8,879,231	8,606,696	7,855,997	1.9%	-8.7%
Licenses & Permits	445,523	593,158	541,883	574,709	474,948	550,213	590,686	4.8%	7.4%
Service Revenue & Charges	6,362,036	3,863,103	6,024,744	7,843,151	7,005,381	7,887,475	7,128,784	1.9%	-9.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	229,198	306,655	2,236,832	121,458	1,398,902	169,008	136,527	-8.3%	-19.2%
Revenues from State Sources	7,983,262	9,930,101	6,389,455	11,194,524	9,141,070	10,891,192	9,851,392	3.6%	-9.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	736,846	852,037	795,611	807,457	816,330	837,593	1,040,714	5.9%	24.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	6,689,812	3,963,712	3,371,321	4,253,056	5,909,857	5,220,910	4,967,769	-4.8%	-4.8%
Manufacturer's Depreciation Reimbursement	201,428	2,757,659	215,768	158,340	162,030	162,242	168,672	-2.9%	4.0%
State Grants	355,175	2,356,694	2,006,755	5,975,670	2,252,854	4,670,447	3,674,237	47.6%	-21.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,070,493	568,448	148,440	378,571	591,970	1,317,654	755,677	-5.6%	-42.6%
Revenues from Other Local Sources	260,227	387,683	713,228	563,163	1,132,966	437,964	183,492	-5.7%	-58.1%
Total Expenditures (County only)	21,227,246	35,955,659	26,554,636	37,398,983	29,824,484	33,876,798	31,899,781	7.0%	-5.8%
Administration	7,361,896	6,809,474	3,801,139	7,567,351	4,343,804	6,060,942	6,365,728	-2.4%	5.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,825,838	13,185,924	8,243,793	10,773,362	10,745,508	13,613,213	7,799,516	2.2%	-42.7%
Transportation	75,348	3,430,762	2,625,734	956,464	2,842,545	3,568,047	2,173,930	75.1%	-39.1%
Health & Human Services	2,688,934	5,076,156	2,850,954	3,118,567	244,678	294,929	3,219,510	3.0%	991.6%
Environment & Housing	2,687,628	3,347,901	2,373,347	2,162,201	2,595,228	2,320,053	2,161,190	-3.6%	-6.8%
Recreation & Culture	669,724	1,301,537	698,873	915,804	1,586,446	945,713	739,753	1.7%	-21.8%
Debt Service/Interest on Debt	629,191	349,500	832,016	350,063	260,306	3,342,750	345,068	-9.5%	-89.7%
Land Purchase & Facility Construction	0	0	0	0	295,645	2,757,834	1,858,441	n/a	-32.6%
All Other	288,687	2,454,405	5,128,780	11,555,171	6,910,324	973,317	7,236,645	71.1%	643.5%

Laurens County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	11,196,236	13,455,655	16,827,609	12,823,903	12,984,371	13,175,589	13,666,660	3.4%	3.7%
Revenues from Local Sources	7,310,761	8,898,792	11,866,774	9,292,273	8,564,541	9,154,681	9,428,964	4.3%	3.0%
Current Property Taxes	2,033,242	2,246,159	2,168,575	2,212,826	2,295,470	2,141,536	2,163,179	1.0%	1.0%
Current Real & Personal Property Taxes	1,869,703	2,088,121	1,997,748	2,161,776	2,150,396	1,984,516	2,004,132	1.2%	1.0%
Fee In Lieu of Property Tax	10,987	12,357	20,460	10,919	105,365	75,362	84,585	40.5%	12.2%
All Other	152,552	145,681	150,367	40,131	39,709	81,658	74,462	-11.3%	-8.8%
Local Options Sales Tax	1,154,261	1,136,438	1,272,009	1,358,639	1,281,678	1,493,573	1,506,379	4.5%	0.9%
Local Hospitality Tax	301,181	354,004	579,415	833,025	704,396	690,197	758,876	16.7%	10.0%
Local Accommodations Tax	13,216	11,282	72,247	96,599	88,304	91,911	96,124	39.2%	4.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,808,861	5,150,909	7,774,528	4,791,184	4,194,693	4,737,464	4,904,406	4.3%	3.5%
Licenses & Permits	2,483,436	2,674,013	2,742,055	2,602,855	2,520,811	2,696,031	2,590,485	0.7%	-3.9%
Service Revenue & Charges	936,174	1,043,778	4,492,526	1,316,796	1,245,545	1,252,547	1,507,484	8.3%	20.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	389,251	1,433,118	539,947	871,533	428,337	788,886	806,437	12.9%	2.2%
Revenues from State Sources	1,282,213	1,747,117	1,525,375	1,399,077	1,154,216	1,008,551	1,138,168	-2.0%	12.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	266,987	266,122	272,875	280,743	285,279	285,948	284,189	1.0%	-0.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	752,622	791,025	834,308	778,077	728,089	676,667	543,329	-5.3%	-19.7%
Manufacturer's Depreciation Reimbursement	1,610	1,613	1,692	28,923	0	39,283	39,283	70.3%	0.0%
State Grants	260,994	688,357	416,500	311,334	140,848	6,653	271,367	0.7%	3978.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	184,311	424,771	689,713	525,268	256,692	79,972	675,085	24.2%	744.2%
Revenues from Other Local Sources	2,418,951	2,384,975	2,745,747	1,607,285	3,008,922	2,932,385	2,424,443	0.0%	-17.3%
Total Expenditures (Cities only)	17,283,270	19,650,683	16,581,987	16,714,100	14,269,967	14,816,107	12,141,492	-5.7%	-18.1%
Administration	3,118,496	3,714,149	3,450,138	3,397,271	3,081,860	3,551,821	3,534,155	2.1%	-0.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	7,148,460	7,151,762	5,924,525	5,600,816	5,036,051	5,093,882	4,818,199	-6.4%	-5.4%
Transportation	437,999	348,028	432,359	277,494	197,000	266,728	293,337	-6.5%	10.0%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	3,036,621	3,049,772	2,100,145	2,028,094	2,177,862	1,931,036	1,468,873	-11.4%	-23.9%
Recreation & Culture	859,093	1,055,256	1,120,931	1,279,891	692,158	810,442	802,906	-1.1%	-0.9%
Debt Service/Interest on Debt	524,382	594,471	1,728,958	1,602,707	1,683,204	1,793,020	434,178	-3.1%	-75.8%
Purchase of Land & Facility Construction	2,158,219	3,696,673	1,824,931	983,626	633,457	602,906	273,000	-29.1%	-54.7%
All Other	0	40,572	0	1,544,201	768,375	766,272	516,844	n/a	-32.6%

* Cities Included: Clinton, Cross Hill, Gray Court, Laurens & Waterloo.

Laurens County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	19,381,187	20,009,670	18,539,219	21,771,196	21,274,723	23,305,291	24,303,508	3.8%	4.3%
Owner Occupied	3,771,822	3,973,424	1,556,146	2,586,903	2,487,087	3,044,942	3,314,858	-2.1%	8.9%
Agricultural (Private)	203,918	207,848	222,163	242,725	250,046	263,951	269,289	4.7%	2.0%
Agricultural (Corporate)	40,600	40,121	33,584	33,628	35,538	37,598	38,415	-0.9%	2.2%
Commercial/Rental	5,379,230	5,623,779	5,994,793	7,343,018	7,609,436	8,101,776	8,550,436	8.0%	5.5%
Personal Property (Vehicles)	3,533,431	3,375,081	3,364,219	3,500,125	3,169,136	3,097,585	3,363,374	-0.8%	8.6%
Other Personal Property	258,645	312,288	315,687	349,164	354,234	361,740	334,343	4.4%	-7.6%
Manufacturing	1,888,070	1,998,772	1,955,425	1,805,033	1,764,706	1,913,336	1,874,022	-0.1%	-2.1%
Utility	2,125,051	2,061,606	2,345,288	2,642,910	2,654,628	2,821,010	2,947,962	5.6%	4.5%
Business Personal	999,141	1,149,892	1,222,187	1,462,055	1,235,610	1,718,883	1,780,436	10.1%	3.6%
Motor Carrier	205,928	224,516	254,569	281,939	239,937	222,187	189,262	-1.4%	-14.8%
Fee-in-Lieu and Joint Industrial Park	975,352	1,042,342	1,275,159	1,523,695	1,474,366	1,722,282	1,641,110	9.1%	-4.7%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	10,055,254	8,962,604	10,156,437	9,829,732	9,462,085	9,066,422	10,595,056	0.9%	16.9%
Owner Occupied	2,965,628	2,649,763	3,011,905	3,016,397	3,024,070	2,892,241	3,419,189	2.4%	18.2%
Agricultural (Private)	92,618	81,822	93,461	86,204	85,684	80,437	92,068	-0.1%	14.5%
Agricultural (Corporate)	18,440	15,794	14,128	11,943	12,178	11,458	13,134	-5.5%	14.6%
Commercial/Rental	2,443,195	2,213,861	2,521,923	2,607,886	2,607,548	2,468,952	2,923,332	3.0%	18.4%
Personal Property (Vehicles)	1,604,851	1,328,637	1,415,278	1,243,076	1,085,977	943,965	1,149,913	-5.4%	21.8%
Other Personal Property	117,474	122,936	132,805	124,006	121,386	110,237	114,310	-0.5%	3.7%
Manufacturing	857,543	786,838	822,619	641,061	604,717	583,074	640,715	-4.7%	9.9%
Utility	965,178	811,573	986,628	938,634	909,669	859,681	1,007,887	0.7%	17.2%
Business Personal	453,800	452,667	514,156	519,252	423,410	523,816	608,718	5.0%	16.2%
Motor Carrier	93,530	88,383	107,093	100,131	82,220	67,710	64,707	-6.0%	-4.4%
Fee-in-Lieu and Joint Industrial Park	442,996	410,329	536,441	541,143	505,225	524,852	561,084	4.0%	6.9%

Lee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	45,289,837	51,135,364	79,678,422	52,018,033	43,290,190	41,230,667	36,795,279	-3.4%	-10.8%
Revenues from Local Sources	20,632,534	25,209,732	51,750,993	24,434,081	18,441,174	17,070,739	15,645,296	-4.5%	-8.4%
Current Property Taxes	9,681,282	10,068,631	10,099,056	11,032,874	10,931,381	10,556,133	10,381,702	1.2%	-1.7%
Current Real & Personal Property Taxes	8,806,658	9,353,490	9,392,203	10,329,705	10,156,264	9,710,943	9,703,246	1.6%	-0.1%
Fee In Lieu of Property Tax (only Counties and Cities)	70,899	99,782	40,002	106,135	99,153	100,000	88,345	3.7%	-11.7%
All Other	803,725	615,360	666,851	597,034	675,964	745,190	590,111	-5.0%	-20.8%
Local Options Sales Tax	817,577	860,986	897,324	917,360	904,199	919,458	1,106,411	5.2%	20.3%
Local Hospitality Tax	665,453	0	0	0	131,695	21,927	208,926	-17.6%	852.8%
Local Accommodations Tax	0	3,873	0	5,499	15,155	17,565	17,712	n/a	0.8%
Capital Projects/Transportation Tax	0	0	114,080	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,468,223	14,276,242	40,640,533	12,478,348	6,458,744	5,555,656	3,930,545	-13.6%	-29.3%
Licenses & Permits	2,787,191	844,334	803,962	774,069	725,984	860,611	764,792	-19.4%	-11.1%
Service Revenue & Charges	3,367,024	5,350,508	5,285,761	4,635,086	4,715,690	4,064,156	2,631,933	-4.0%	-35.2%
Bonds & Leases	90,847	5,000,000	32,081,780	6,147,584	0	0	0	-100.0%	n/a
Miscellaneous	3,223,161	3,081,400	2,469,030	921,609	1,017,070	630,889	533,820	-25.9%	-15.4%
Revenues from State Sources	19,522,844	19,996,412	22,969,437	21,596,105	17,992,772	16,629,184	15,454,014	-3.8%	-7.1%
Reimbursements for Property Tax Relief (Tier 1)	770,484	908,086	770,485	770,485	770,485	770,485	770,485	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,007,294	1,409,360	994,545	937,964	1,106,020	1,102,997	1,119,767	1.8%	1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	404,564	490,293	611,233	640,150	701,692	n/a	9.6%
\$2.5 Million Minimum Disbursement /3	0	0	2,095,436	2,009,707	1,888,767	1,859,850	1,798,308	n/a	-3.3%
State-Shared Taxes (Aid to Subdivisions)	560,792	2,079,650	1,539,265	1,658,335	1,446,770	1,254,318	1,008,834	10.3%	-19.6%
Manufacturer's Depreciation Reimbursement	91,604	93,579	98,064	107,563	111,780	123,442	126,145	5.5%	2.2%
State Grants	5,606,006	3,478,903	4,588,001	4,041,680	3,416,252	3,472,135	3,058,561	-9.6%	-11.9%
Education Finance Act (EFA)	6,468,880	6,811,934	7,196,737	6,643,706	5,390,638	3,863,766	4,241,106	-6.8%	9.8%
Education Improvement Act (EIA)	4,769,967	4,081,473	5,050,998	4,687,075	2,999,747	3,350,114	2,446,603	-10.5%	-27.0%
Education Lottery	247,817	1,133,427	231,343	249,297	251,080	191,927	182,513	-5.0%	-4.9%
Revenues from Federal Sources	5,095,774	5,725,898	4,812,076	5,879,519	6,746,966	7,415,974	5,592,743	1.6%	-24.6%
Revenues from Other Local Sources	38,685	203,321	145,916	108,327	109,277	114,770	103,226	17.8%	-10.1%
Total Expenditures (School Dist., Counties, & Cities)	40,307,372	45,287,146	50,874,103	62,632,123	48,144,049	41,161,434	39,112,869	-0.5%	-5.0%
Administration	13,434,431	15,093,454	14,838,723	14,696,616	15,042,191	15,336,439	14,726,113	1.5%	-4.0%
Instruction	13,142,248	12,880,181	13,873,205	13,871,728	12,265,040	11,740,984	10,182,309	-4.2%	-13.3%
Public Safety	5,812,845	5,182,412	5,941,108	6,058,897	4,919,350	5,116,109	4,067,126	-5.8%	-20.5%
Transportation	0	0	0	0	0	0	1,041,202	n/a	n/a
Health & Human Services	17,881	11,830	14,340	14,368	5,579	10,617	1,492,972	109.1%	13962.1%
Environment & Housing	621,497	623,916	0	718,217	631,868	741,069	746,597	3.1%	0.7%
Recreation & Culture	595,120	538,596	271,779	952,068	384,205	379,036	562,903	-0.9%	48.5%
Debt Service/Interest on Debt /4	1,085,369	2,489,023	6,430,953	4,936,944	4,620,241	4,742,726	4,208,385	25.3%	-11.3%
Land Purchase & Facility Construction	924,350	2,310,466	4,636,421	16,471,620	5,956,956	110,657	119,063	-28.9%	7.6%
All Other	4,673,631	6,157,267	4,867,574	4,911,665	4,318,618	2,983,797	1,966,199	-13.4%	-34.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Lee County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
School District Total	9,681,282	10,068,631	10,099,056	11,032,874	10,931,381	10,556,133	10,381,702	1.2%	-1.7%
County Total	4,751,484	5,164,938	5,010,379	5,712,300	5,439,180	5,010,313	4,752,813	0.0%	-5.1%
Cities Total	4,073,002	4,019,262	4,178,640	4,369,774	4,560,003	4,575,046	4,528,984	1.8%	-1.0%
	856,796	884,431	910,037	950,800	932,198	970,774	1,099,905	4.3%	13.3%
Assessed Property Values for Tax Years									
Total Assessed Value	2005	2006	2007	2008	2009	2010	2011		
Owner Occupied (4% assessment ratio)	33,191,849	33,626,668	34,708,303	35,757,720	36,722,092	37,144,206	37,003,102	1.8%	-0.4%
Agricultural (Private) (4%)	10,263,100	10,360,650	10,362,820	10,565,740	10,781,720	11,323,220	11,271,580	1.6%	-0.5%
Agricultural (Corporate) (6%)	1,902,150	1,913,570	1,955,750	2,055,320	2,189,470	2,211,080	2,257,780	2.9%	2.1%
Commercial/Rental (6%)	119,800	114,040	111,950	110,460	110,740	111,180	110,020	-1.4%	-1.0%
Personal Property (Vehicles) /6	6,992,400	6,979,500	7,314,670	7,494,090	7,941,950	8,573,890	8,699,240	3.7%	1.5%
Other Personal Property County (10.5%)	4,892,710	4,662,625	4,562,636	4,429,073	3,834,435	3,604,722	3,918,964	-3.6%	8.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	131,950	178,800	190,510	234,860	196,375	165,055	138,430	0.8%	-16.1%
Utility (10.5%)	2,966,840	2,935,430	3,851,400	3,634,670	4,017,530	4,016,390	3,673,930	3.6%	-8.5%
Business Personal (10.5%)	3,431,350	3,714,070	3,686,030	4,018,320	4,343,700	4,339,690	4,339,690	4.0%	0.0%
Motor Carrier (9.5%)	1,486,377	1,867,487	1,746,427	1,862,777	1,967,367	1,597,837	1,597,837	1.2%	0.0%
Fee-in-Lieu and Joint Industrial Park /7	511,690	571,194	638,178	637,820	671,852	523,996	436,965	-2.6%	-16.6%
	493,482	329,302	287,932	714,590	666,953	677,146	558,666	2.1%	-17.5%
Total Average Millage Rates /2									
School Districts /3	423.7	435.7	453.3	463.3	450.0	450.0	453.7	1.1%	0.8%
Counties /4	166.4	180.6	178.2	195.0	185.7	172.9	168.2	0.2%	-2.7%
Cities & Special Purpose Districts /5	133.4	129.2	131.9	131.7	135.0	134.2	134.2	0.1%	0.0%
	124.0	125.8	143.2	136.6	129.3	142.9	151.2	3.4%	5.8%
Estimated Total Property Tax Revenues									
Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Owner Occupied	9,681,282	10,068,631	10,099,056	11,032,874	10,931,381	10,556,133	10,381,702	1.2%	-1.7%
Agricultural (Private)	1,743,503	1,468,062	1,481,500	1,679,593	1,423,046	1,440,134	1,333,070	-4.4%	-7.4%
Agricultural (Corporate)	652,630	699,168	689,062	754,440	794,172	772,050	786,209	3.2%	1.8%
Commercial/Rental	41,104	41,667	39,443	40,546	40,168	38,821	38,311	-1.2%	-1.3%
Personal Property (Vehicles)	2,399,100	2,550,125	2,577,150	2,750,834	2,880,732	2,993,773	3,029,268	4.0%	1.2%
Other Personal Property County	1,678,694	1,703,600	1,607,537	1,625,767	1,390,840	1,258,673	1,364,670	-3.4%	8.4%
Manufacturing	45,272	65,329	67,122	86,209	71,230	57,633	48,204	1.1%	-16.4%
Utility	1,088,825	1,172,310	1,396,952	1,440,303	1,556,405	1,502,416	1,367,689	3.9%	-9.0%
Business Personal	1,177,300	1,357,023	1,298,685	1,474,993	1,575,562	1,515,304	1,511,176	4.2%	-0.3%
Motor Carrier	509,978	682,330	615,312	683,764	713,610	557,922	556,402	1.5%	-0.3%
Fee-in-Lieu and Joint Industrial Park	175,561	208,699	224,847	234,123	243,697	182,965	152,161	-2.4%	-16.8%
	169,314	120,318	101,446	262,302	241,920	236,441	194,540	2.3%	-17.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Lee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	27,955,304	33,160,674	63,166,469	37,533,158	28,901,721	27,164,648	24,573,250	-2.1%	-9.5%
Revenues from Local Sources	7,309,191	11,492,865	38,714,541	13,366,734	6,758,407	5,866,905	5,417,961	-4.9%	-7.7%
Current Property Taxes	4,751,484	5,164,938	5,010,379	5,712,300	5,439,180	5,010,313	4,752,813	0.0%	-5.1%
Current Real & Personal Property Taxes	4,751,484	5,164,938	5,010,379	5,712,300	5,439,180	5,010,313	4,752,813	0.0%	-5.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,557,707	6,327,927	33,704,162	7,654,434	1,319,227	856,592	665,148	-20.1%	-22.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	853,784	628,154	924,254	669,495	429,252	402,147	374,230	-12.8%	-6.9%
Bonds & Leases	90,847	5,000,000	32,081,780	6,147,584	0	0	0	-100.0%	n/a
Miscellaneous	1,613,076	699,773	698,128	837,355	889,975	454,445	290,918	-24.8%	-36.0%
Revenues from State Sources	15,593,474	17,088,122	20,126,335	18,802,016	15,857,772	14,409,537	13,659,279	-2.2%	-5.2%
Reimbursements for Property Tax Relief (Tier 1)	770,484	908,086	770,485	770,485	770,485	770,485	770,485	0.0%	0.0%
Homestead Exemption (Tier 2) /1	504,831	906,298	477,525	408,932	535,234	517,772	515,685	0.4%	-0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	404,564	490,293	611,233	640,150	701,692	n/a	9.6%
\$2.5 Million Minimum Disbursement /3	0	0	2,095,436	2,009,707	1,888,767	1,859,850	1,798,308	n/a	-3.3%
State-Shared Taxes (Aid to Subdivisions)	43,237	43,976	43,237	40,917	45,557	43,237	43,237	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	2,788,258	3,202,928	3,856,010	3,501,604	3,365,031	3,172,236	2,959,650	1.0%	-6.7%
Education Finance Act (EFA)	6,468,880	6,811,934	7,196,737	6,643,706	5,390,638	3,863,766	4,241,106	-6.8%	9.8%
Education Improvement Act (EIA)	4,769,967	4,081,473	5,050,998	4,687,075	2,999,747	3,350,114	2,446,603	-10.5%	-27.0%
Education Lottery	247,817	1,133,427	231,343	249,297	251,080	191,927	182,513	-5.0%	-4.9%
Revenues from Federal Sources	5,052,639	4,579,687	4,325,593	5,364,408	6,285,542	6,888,206	5,496,010	1.4%	-20.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	26,834,886	29,533,739	36,090,852	47,509,529	35,161,972	27,571,545	25,034,698	-1.2%	-9.2%
Administration	11,395,946	11,714,128	11,845,153	12,223,441	12,221,905	11,942,868	11,149,893	-0.4%	-6.6%
Instruction	13,142,248	12,880,181	13,873,205	13,871,728	12,265,040	11,740,984	10,182,309	-4.2%	-13.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	17,881	11,830	14,340	14,368	5,579	10,617	5,849	-17.0%	-44.9%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	9,076	0	0	116,302	147,820	101,033	3,686	-13.9%	-96.4%
Debt Service/Interest on Debt	1,000,973	2,062,514	4,868,684	3,715,477	3,609,001	3,636,311	3,642,216	24.0%	0.2%
Purchase of Land & Facility Construction	524,673	2,310,466	4,636,421	16,471,620	5,956,956	90,657	15,288	-44.5%	-83.1%
All Other	744,089	554,620	853,049	1,096,593	955,671	49,075	35,457	-39.8%	-27.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Lee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	14,560,764	14,946,931	13,750,966	12,058,544	11,980,522	11,476,318	9,836,234	-6.3%	-14.3%
Revenues from Local Sources	10,958,508	11,504,754	10,612,452	8,959,121	9,631,027	8,992,065	8,048,687	-5.0%	-10.5%
Current Property Taxes	4,073,002	4,019,262	4,178,640	4,369,774	4,560,003	4,575,046	4,528,984	1.8%	-1.0%
Current Real & Personal Property Taxes	3,225,876	3,354,908	3,523,758	3,716,954	3,856,449	3,834,275	3,896,835	3.2%	1.6%
Fee In Lieu of Property Tax	70,899	99,782	40,002	106,135	99,153	100,000	88,345	3.7%	-11.7%
All Other	776,227	564,572	614,880	546,685	604,401	640,771	543,804	-5.8%	-15.1%
Local Options Sales Tax (1%)	534,197	557,150	592,773	565,951	566,962	587,700	787,708	6.7%	34.0%
Local Hospitality Tax	665,453	0	0	0	131,695	21,927	208,926	-17.6%	852.8%
Local Accommodations Tax	0	0	0	5,499	15,155	17,565	14,932	n/a	-15.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,685,857	6,928,342	5,841,039	4,017,897	4,357,212	3,789,827	2,508,137	-12.8%	-33.8%
Licenses & Permits	2,138,542	142,353	94,628	63,951	63,524	62,002	64,583	-44.2%	4.2%
Service Revenue & Charges	2,205,144	4,645,962	4,049,503	3,907,827	4,202,697	3,618,723	2,223,953	0.1%	-38.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,342,171	2,140,027	1,696,908	46,119	90,991	109,102	219,601	-26.0%	101.3%
Revenues from State Sources	3,563,571	2,610,505	2,513,760	2,475,985	1,861,008	1,846,361	1,600,345	-12.5%	-13.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	424,402	425,894	439,342	446,070	496,179	510,071	526,824	3.7%	3.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	269,442	1,854,682	1,285,884	1,426,130	1,257,418	1,062,354	900,189	22.3%	-15.3%
Manufacturer's Depreciation Reimbursement	51,979	53,954	56,544	63,709	65,603	71,749	74,421	6.2%	3.7%
State Grants	2,817,748	275,975	731,991	540,076	41,808	202,187	98,911	-42.8%	-51.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	628,351	478,838	515,111	379,210	527,768	83,976	n/a	-84.1%
Revenues from Other Local Sources	38,685	203,321	145,916	108,327	109,277	110,124	103,226	17.8%	-6.3%
Total Expenditures (County only)	11,041,833	12,590,332	11,622,871	11,958,956	10,098,752	10,440,736	11,476,675	0.6%	9.9%
Administration	1,346,752	2,757,054	2,001,681	1,672,165	2,082,342	2,509,164	2,818,498	13.1%	12.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,825,068	4,209,895	4,644,729	4,838,887	3,917,736	4,035,790	3,086,094	-7.2%	-23.5%
Transportation	0	0	0	0	0	0	1,041,202	n/a	n/a
Health & Human Services	0	0	0	0	0	0	1,487,123	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	586,044	538,596	271,779	835,766	236,208	278,003	559,217	-0.8%	101.2%
Debt Service/Interest on Debt	69,767	0	1,521,537	797,066	590,325	683,057	566,169	41.8%	-17.1%
Land Purchase & Facility Construction	399,677	0	0	0	0	0	103,775	-20.1%	n/a
All Other	3,814,525	5,084,787	3,183,145	3,815,072	3,272,141	2,934,722	1,814,597	-11.6%	-38.2%

Lee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	2,773,769	3,027,759	2,760,987	2,426,330	2,407,946	2,589,701	2,385,795	-2.5%	-7.9%
Revenues from Local Sources	2,364,835	2,212,114	2,424,000	2,108,226	2,051,740	2,211,769	2,178,648	-1.4%	-1.5%
Current Property Taxes	856,796	884,431	910,037	950,800	932,198	970,774	1,099,905	4.3%	13.3%
Current Real & Personal Property Taxes	829,298	833,643	858,066	900,451	860,635	866,355	1,053,598	4.1%	21.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	27,498	50,788	51,971	50,349	71,563	104,419	46,307	9.1%	-55.7%
Local Options Sales Tax	283,380	303,837	304,551	351,409	337,237	331,758	318,703	2.0%	-3.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	3,873	0	0	0	0	2,780	n/a	n/a
Capital Projects/Transportation Tax	0	0	114,080	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,224,659	1,019,973	1,095,332	806,017	782,305	909,237	757,260	-7.7%	-16.7%
Licenses & Permits	648,649	701,981	709,334	710,118	662,460	798,609	700,209	1.3%	-12.3%
Service Revenue & Charges	308,096	76,392	312,004	57,764	83,741	43,286	33,750	-30.8%	-22.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	267,914	241,600	73,994	38,135	36,104	67,342	23,301	-33.4%	-65.4%
Revenues from State Sources	365,799	297,785	329,342	318,104	273,992	373,286	194,390	-10.0%	-47.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	78,061	77,168	77,678	82,962	74,607	75,154	77,258	-0.2%	2.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	248,113	180,992	210,144	191,288	143,796	148,727	65,408	-19.9%	-56.0%
Manufacturer's Depreciation Reimbursement	39,625	39,625	41,520	43,854	46,177	51,693	51,724	4.5%	0.1%
State Grants	0	0	0	0	9,413	97,712	0	n/a	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	43,135	517,860	7,645	0	82,214	0	12,757	-18.4%	n/a
Revenues from Other Local Sources	0	0	0	0	0	4,646	0	n/a	n/a
Total Expenditures (Cities only)	2,430,653	3,163,075	3,160,380	3,163,638	2,883,325	3,149,153	2,601,496	1.1%	-17.4%
Administration	691,733	622,272	991,889	801,010	737,944	884,407	757,722	1.5%	-14.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	987,777	972,517	1,296,379	1,220,010	1,001,614	1,080,319	981,032	-0.1%	-9.2%
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	621,497	623,916	0	718,217	631,868	741,069	746,597	3.1%	0.7%
Recreation & Culture	0	0	0	0	177	0	0	n/a	n/a
Debt Service/Interest on Debt	14,629	426,509	40,732	424,401	420,915	423,358	0	-100.0%	n/a
Purchase of Land & Facility Construction	0	0	0	0	0	20,000	0	n/a	n/a
All Other	115,017	517,860	831,380	0	90,806	0	116,145	0.2%	n/a

* Cities Included: Bishopville & Lynchburg.

Lee County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	4,751,484	5,164,938	5,010,379	5,712,300	5,439,180	5,010,313	4,752,813	0.0%	-5.1%
Owner Occupied	936,938	963,062	671,727	799,637	620,919	546,758	424,028	-12.4%	-22.4%
Agricultural (Private)	316,452	345,593	348,538	400,806	406,680	382,219	379,824	3.1%	-0.6%
Agricultural (Corporate)	19,931	20,596	19,951	21,541	20,569	19,219	18,509	-1.2%	-3.7%
Commercial/Rental	1,163,292	1,260,508	1,303,560	1,461,415	1,475,167	1,482,129	1,463,463	3.9%	-1.3%
Personal Property (Vehicles)	813,977	842,077	813,115	863,709	712,222	623,132	659,283	-3.5%	5.8%
Other Personal Property	21,952	32,292	33,951	45,800	36,475	28,532	23,288	1.0%	-18.4%
Manufacturing	493,579	530,143	686,365	708,793	746,231	694,295	618,061	3.8%	-11.0%
Utility	570,857	670,766	656,894	783,609	806,815	750,182	730,061	4.2%	-2.7%
Business Personal	247,281	337,271	311,234	363,258	365,426	276,211	268,802	1.4%	-2.7%
Motor Carrier	85,127	103,158	113,731	124,381	124,792	90,581	73,510	-2.4%	-18.8%
Fee-in-Lieu and Joint Industrial Park	82,098	59,472	51,313	139,351	123,882	117,055	93,984	2.3%	-19.7%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	4,426,505	4,345,374	4,577,979	4,709,709	4,957,029	4,985,117	4,967,463	1.9%	-0.4%
Owner Occupied	1,368,699	1,338,845	1,366,842	1,391,631	1,455,399	1,519,687	1,513,148	1.7%	-0.4%
Agricultural (Private)	253,673	247,279	257,961	270,710	295,551	296,749	303,095	3.0%	2.1%
Agricultural (Corporate)	15,977	14,737	14,766	14,549	14,949	14,921	14,770	-1.3%	-1.0%
Commercial/Rental	932,515	901,919	964,795	987,059	1,072,065	1,150,700	1,167,825	3.8%	1.5%
Personal Property (Vehicles)	652,498	602,523	601,806	583,361	517,601	483,789	526,099	-3.5%	8.7%
Other Personal Property	17,597	23,105	25,128	30,934	26,508	22,152	18,583	0.9%	-16.1%
Manufacturing	395,661	379,328	507,995	478,728	542,317	539,039	493,205	3.7%	-8.5%
Utility	457,609	479,947	486,182	529,260	586,346	582,429	582,580	4.1%	0.0%
Business Personal	198,225	241,324	230,351	245,349	265,570	214,445	214,501	1.3%	0.0%
Motor Carrier	68,240	73,812	84,175	84,008	90,692	70,325	58,660	-2.5%	-16.6%
Fee-in-Lieu and Joint Industrial Park	65,811	42,554	37,978	94,120	90,030	90,880	74,998	2.2%	-17.5%

Lexington County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	904,386,346	815,869,258	822,463,694	816,551,867	980,613,069	957,261,209	1,007,330,767	1.8%	5.2%
Revenues from Local Sources	603,504,044	490,498,410	426,574,802	438,086,875	593,799,791	576,619,837	621,636,278	0.5%	7.8%
Current Property Taxes	269,787,305	304,050,998	268,139,196	287,719,571	303,249,324	321,563,694	334,383,092	3.6%	4.0%
Current Real & Personal Property Taxes	263,229,991	296,885,831	261,594,056	280,422,160	294,938,672	311,239,535	324,689,567	3.6%	4.3%
Fee In Lieu of Property Tax (only Counties and Cities)	2,730,447	3,124,288	2,516,026	2,922,923	2,991,399	4,633,933	4,405,312	8.3%	-4.9%
All Other	3,826,866	4,040,879	4,029,114	4,374,489	5,319,253	5,690,226	5,288,213	5.5%	-7.1%
Local Options Sales Tax	774,104	823,447	846,508	2,643,566	2,909,687	2,922,643	2,675,048	23.0%	-8.5%
Local Hospitality Tax	6,902	0	0	0	0	0	0	-100.0%	n/a
Local Accommodations Tax	1,080,229	1,216,318	1,198,573	1,038,004	890,201	1,313,158	1,082,518	0.0%	-17.6%
Capital Projects/Transportation Tax	0	0	0	41,705	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	331,855,504	184,407,647	156,390,525	146,644,028	286,750,579	250,820,342	283,495,621	-2.6%	13.0%
Licenses & Permits	17,509,748	19,931,652	21,719,028	20,494,774	20,373,514	21,792,682	21,917,799	3.8%	0.6%
Service Revenue & Charges	55,309,689	64,891,997	61,542,147	57,859,071	56,269,425	55,494,830	55,972,531	0.2%	0.9%
Bonds & Leases	235,499,172	71,333,611	38,755,654	40,987,800	184,940,411	141,789,225	177,387,103	-4.6%	25.1%
Miscellaneous	23,536,895	28,250,387	34,373,696	27,302,383	25,167,229	31,743,605	28,218,188	3.1%	-11.1%
Revenues from State Sources	249,722,303	260,923,932	339,864,201	325,834,686	307,168,737	302,486,756	325,114,243	4.5%	7.5%
Reimbursements for Property Tax Relief (Tier 1)	25,540,758	25,540,757	25,540,758	25,540,757	25,540,757	25,540,757	25,540,757	0.0%	0.0%
Homestead Exemption (Tier 2) /1	9,527,993	10,709,748	10,529,713	10,857,377	11,217,407	11,343,653	11,607,279	3.3%	2.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	60,487,526	62,237,054	67,172,748	67,799,876	69,188,888	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	15,472,094	16,771,609	18,215,954	17,601,224	15,131,881	13,712,969	13,053,702	-2.8%	-4.8%
Manufacturer's Depreciation Reimbursement	1,279,596	1,381,410	1,342,535	1,360,526	1,197,398	1,292,081	1,392,756	1.4%	7.8%
State Grants	46,629,484	49,720,906	60,256,386	58,373,890	62,669,974	65,576,241	63,723,782	5.3%	-2.8%
Education Finance Act (EFA)	111,536,981	115,795,495	124,467,577	113,263,965	91,744,268	83,492,627	100,940,476	-1.6%	20.9%
Education Improvement Act (EIA)	35,044,973	36,600,257	34,916,718	33,345,691	29,985,267	31,497,198	36,772,638	0.8%	16.7%
Education Lottery	4,690,424	4,403,750	4,107,034	3,254,202	2,509,038	2,231,354	2,893,964	-7.7%	29.7%
Revenues from Federal Sources	43,241,675	42,519,357	41,968,934	44,185,431	69,450,042	67,187,811	49,603,490	2.3%	-26.2%
Revenues from Other Local Sources	7,918,324	21,927,559	14,055,757	8,444,876	10,194,498	10,966,805	10,976,755	5.6%	0.1%
Total Expenditures (School Dist., Counties, & Cities)	768,452,918	796,943,697	868,308,915	844,073,132	933,460,122	952,602,803	962,512,219	3.8%	1.0%
Administration	213,363,033	223,658,762	247,996,450	259,098,079	254,740,777	255,477,269	262,234,616	3.5%	2.6%
Instruction	248,887,863	265,818,070	286,573,699	292,445,548	293,544,815	286,182,246	289,670,878	2.6%	1.2%
Public Safety	56,030,206	58,945,494	64,366,267	70,469,949	74,338,283	75,323,295	78,117,199	5.7%	3.7%
Transportation	9,517,562	11,132,526	12,580,177	10,000,244	9,499,167	11,096,080	10,086,737	1.0%	-9.1%
Health & Human Services	9,904,499	10,378,183	12,009,157	11,891,120	12,245,610	14,699,668	15,937,743	8.3%	8.4%
Environment & Housing	11,985,829	12,179,914	14,282,636	12,951,319	14,706,809	19,090,063	17,083,145	6.1%	-10.5%
Recreation & Culture	8,745,403	9,406,150	8,829,193	12,357,690	10,579,015	11,253,572	10,812,273	3.6%	-3.9%
Debt Service/Interest on Debt /4	99,404,581	76,971,534	83,920,552	99,553,008	138,233,414	110,119,558	80,286,200	-3.5%	-27.1%
Land Purchase & Facility Construction	96,527,833	114,418,249	122,230,057	58,483,736	109,106,324	153,298,650	176,514,077	10.6%	15.1%
All Other	14,086,109	14,034,815	15,520,727	16,822,439	16,465,908	16,062,402	21,769,351	7.5%	35.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Lexington County

Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total for School Dist., Counties, & Cities	269,787,305	304,050,998	268,139,196	287,719,571	303,249,324	321,563,694	334,383,092	3.6%	4.0%
School District Total	186,659,910	208,118,831	181,100,217	192,257,783	201,061,672	212,776,991	219,677,750	2.8%	3.2%
County Total	75,605,140	88,163,385	78,875,372	86,674,582	93,127,739	98,002,394	103,074,284	5.3%	5.2%
Cities Total	7,522,255	7,768,782	8,163,607	8,787,206	9,059,913	10,784,309	11,631,058	7.5%	7.9%

Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	995,053,655	1,054,722,359	1,077,374,477	1,140,496,400	1,180,043,583	1,249,906,507	1,276,519,029	4.2%	2.1%
Owner Occupied (4% assessment ratio)	406,115,210	421,642,477	442,952,710	472,889,640	504,936,230	546,819,540	562,102,220	5.6%	2.8%
Agricultural (Private) (4%)	2,235,800	2,282,521	2,382,730	2,448,570	2,517,660	2,565,780	2,684,670	3.1%	4.6%
Agricultural (Corporate) (6%)	138,220	145,564	123,420	115,010	114,470	107,020	107,870	-4.0%	0.8%
Commercial/Rental (6%)	263,881,930	275,510,778	283,491,170	306,394,670	319,630,540	346,809,480	347,022,250	4.7%	0.1%
Personal Property (Vehicles) /6	141,932,219	145,833,266	140,047,584	136,416,020	130,713,887	114,982,528	122,967,740	-2.4%	6.9%
Other Personal Property County (10.5%)	12,256,470	15,839,449	18,323,940	20,857,786	20,585,015	18,329,020	17,743,597	6.4%	-3.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	31,955,853	31,652,930	31,502,220	34,887,350	36,452,480	35,583,620	37,875,250	2.9%	6.4%
Utility (10.5%)	69,848,810	92,752,134	92,953,740	94,064,080	95,318,460	99,253,980	100,094,630	6.2%	0.8%
Business Personal (10.5%)	35,954,500	38,012,789	41,784,500	45,342,420	43,061,470	44,796,240	42,333,489	2.8%	-5.5%
Motor Carrier (9.5%)\\	2,150,993	2,318,051	2,522,073	2,494,454	2,126,971	1,809,279	1,635,003	-4.5%	-9.6%
Fee-in-Lieu and Joint Industrial Park /7	28,583,650	28,732,400	21,290,390	24,586,400	24,586,400	38,850,020	41,952,310	6.6%	8.0%

Total Average Millage Rates /2	371.7	396.4	416.4	420.9	415.0	402.7	425.0	2.3%	5.5%
School Districts /3	213.3	221.5	247.9	245.5	249.0	244.9	246.3	2.4%	0.6%
Counties /4	75.8	83.5	73.3	76.0	79.1	77.6	80.3	1.0%	3.5%
Cities & Special Purpose Districts /5	82.7	91.4	95.2	99.4	86.9	80.2	98.4	3.0%	22.7%

Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	269,787,305	304,050,998	268,139,196	287,719,571	303,249,324	321,563,694	334,383,092	3.6%	4.0%
Owner Occupied	88,238,976	98,541,590	52,349,494	60,349,043	69,019,978	79,766,949	85,789,834	-0.5%	7.6%
Agricultural (Private)	678,850	729,684	801,003	823,203	862,350	865,480	917,621	5.2%	6.0%
Agricultural (Corporate)	41,967	46,534	41,490	38,666	39,208	36,100	36,870	-2.1%	2.1%
Commercial/Rental	80,121,799	88,076,218	95,301,276	103,009,068	109,479,936	116,984,549	118,612,341	6.8%	1.4%
Personal Property (Vehicles)	43,094,518	46,620,472	47,079,821	45,862,701	44,772,155	38,785,500	42,030,422	-0.4%	8.4%
Other Personal Property County	3,721,401	5,063,609	6,159,962	7,012,332	7,050,785	6,182,680	6,064,768	8.5%	-1.9%
Manufacturing	12,433,122	13,243,204	13,106,133	14,651,957	15,477,112	16,636,874	17,351,087	5.7%	4.3%
Utility	21,208,016	29,651,316	31,248,275	31,624,092	32,648,504	33,480,002	34,212,384	8.3%	2.2%
Business Personal	10,916,773	12,152,057	14,046,703	15,244,000	14,749,426	15,110,509	14,469,603	4.8%	-4.2%
Motor Carrier	653,101	741,042	847,846	838,629	728,531	610,300	558,845	-2.6%	-8.4%
Fee-in-Lieu and Joint Industrial Park	8,678,781	9,185,271	7,157,194	8,265,882	8,421,340	13,104,752	14,339,316	8.7%	9.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Lexington County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	726,601,355	602,317,784	613,735,061	610,519,795	770,018,013	732,077,151	780,415,949	1.2%	6.6%
Revenues from Local Sources	460,306,126	327,348,877	264,361,449	270,379,609	422,655,011	391,585,091	432,915,884	-1.0%	10.6%
Current Property Taxes	186,659,910	208,118,831	181,100,217	192,257,783	201,061,672	212,776,991	219,677,750	2.8%	3.2%
Current Real & Personal Property Taxes	186,173,357	207,559,694	180,454,705	191,593,264	200,482,292	212,269,641	219,217,135	2.8%	3.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	486,553	559,137	645,512	664,519	579,380	507,350	460,615	-0.9%	-9.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	273,646,216	119,230,046	83,261,232	78,121,826	221,593,339	178,808,100	213,238,134	-4.1%	19.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	33,438,650	40,991,059	37,767,985	32,149,386	31,411,962	29,330,409	29,849,333	-1.9%	1.8%
Bonds & Leases	235,499,172	71,333,611	38,755,654	40,987,800	184,940,411	141,789,225	177,387,103	-4.6%	25.1%
Miscellaneous	4,708,394	6,905,376	6,737,593	4,984,640	5,240,966	7,688,466	6,001,698	4.1%	-21.9%
Revenues from State Sources	229,552,050	239,415,460	314,480,045	303,157,113	286,718,320	283,496,662	306,747,903	5.0%	8.2%
Reimbursements for Property Tax Relief (Tier 1)	25,540,758	25,540,757	25,540,758	25,540,757	25,540,757	25,540,757	25,540,757	0.0%	0.0%
Homestead Exemption (Tier 2) /1	6,686,527	7,459,144	7,668,112	7,791,716	7,940,022	8,018,628	8,096,407	3.2%	1.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	60,487,526	62,237,054	67,172,748	67,799,876	69,188,888	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,382,008	1,382,007	1,382,696	1,382,007	1,382,008	1,382,008	1,361,192	-0.3%	-1.5%
Manufacturer's Depreciation Reimbursement	886,789	951,849	987,815	1,005,013	871,930	942,566	1,024,551	2.4%	8.7%
State Grants 4/	43,783,590	47,282,201	54,921,809	55,336,708	59,572,282	62,591,648	60,929,030	5.7%	-2.7%
Education Finance Act (EFA)	111,536,981	115,795,495	124,467,577	113,263,965	91,744,268	83,492,627	100,940,476	-1.6%	20.9%
Education Improvement Act (EIA)	35,044,973	36,600,257	34,916,718	33,345,691	29,985,267	31,497,198	36,772,638	0.8%	16.7%
Education Lottery	4,690,424	4,403,750	4,107,034	3,254,202	2,509,038	2,231,354	2,893,964	-7.7%	29.7%
Revenues from Federal Sources	36,743,179	35,553,447	34,893,567	36,983,073	60,644,682	56,995,398	40,752,162	1.7%	-28.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	606,433,349	620,593,876	664,348,960	636,985,600	688,251,973	717,530,025	739,193,996	3.4%	3.0%
Administration	179,024,900	189,281,858	207,346,593	215,583,786	216,907,252	215,123,741	222,322,964	3.7%	3.3%
Instruction	248,887,863	265,818,070	286,573,699	292,445,548	293,544,815	286,182,246	289,670,878	2.6%	1.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	838,394	969,761	1,498,046	1,543,973	1,671,890	1,921,476	1,805,682	13.6%	-6.0%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	172,904	230,894	244,314	229,824	268,735	263,113	151,319	-2.2%	-42.5%
Debt Service/Interest on Debt	91,078,397	68,255,204	63,866,734	73,171,627	102,211,129	81,540,709	65,162,344	-5.4%	-20.1%
Purchase of Land & Facility Construction	85,043,190	95,233,566	104,343,441	53,507,359	73,384,165	132,148,355	159,855,808	11.1%	21.0%
All Other	1,387,701	804,523	476,133	503,483	263,987	350,385	225,001	-26.2%	-35.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Lexington County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	141,963,697	173,940,415	166,929,253	165,027,254	170,910,218	183,641,576	184,974,977	4.5%	0.7%
Revenues from Local Sources	112,633,882	130,003,333	126,924,537	132,789,058	136,838,815	148,293,182	151,437,653	5.1%	2.1%
Current Property Taxes	75,605,140	88,163,385	78,875,372	86,674,582	93,127,739	98,002,394	103,074,284	5.3%	5.2%
Current Real & Personal Property Taxes	69,935,877	82,064,782	73,526,244	80,736,368	86,408,274	89,493,134	95,155,479	5.3%	6.3%
Fee In Lieu of Property Tax	2,608,565	2,974,929	2,329,744	2,592,793	2,649,435	3,883,874	3,632,405	5.7%	-6.5%
All Other	3,060,697	3,123,673	3,019,384	3,345,422	4,070,030	4,625,386	4,286,400	5.8%	-7.3%
Local Options Sales Tax	0	0	0	1,656,547	1,990,310	1,960,849	1,849,975	n/a	-5.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	980,963	1,103,679	1,123,390	985,238	855,980	1,276,029	1,042,565	1.0%	-18.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	36,047,779	40,736,269	46,925,775	43,472,691	40,864,786	47,053,910	45,470,830	3.9%	-3.4%
Licenses & Permits	3,836,194	4,777,256	4,658,091	3,457,931	3,961,018	4,252,496	4,549,652	2.9%	7.0%
Service Revenue & Charges	15,882,275	17,966,767	17,707,683	20,128,362	19,053,300	20,654,797	20,641,593	4.5%	-0.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	16,329,310	17,992,246	24,560,001	19,886,398	17,850,468	22,146,617	20,279,585	3.7%	-8.4%
Revenues from State Sources	16,135,780	18,029,129	20,329,405	18,111,087	16,346,660	15,605,427	14,719,020	-1.5%	-5.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,441,516	2,838,907	2,432,101	2,630,570	2,818,479	2,856,404	3,023,354	3.6%	5.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	11,979,934	13,083,417	14,301,055	13,627,462	11,544,547	10,299,987	9,620,584	-3.6%	-6.6%
Manufacturer's Depreciation Reimbursement	373,461	388,386	322,122	331,748	290,274	315,937	332,198	-1.9%	5.1%
State Grants	1,340,869	1,718,419	3,274,127	1,521,307	1,693,361	2,133,099	1,742,883	4.5%	-18.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	5,659,984	5,327,683	6,019,015	5,901,668	8,043,948	9,299,727	8,234,148	6.4%	-11.5%
Revenues from Other Local Sources	7,534,051	20,580,270	13,656,296	8,225,441	9,680,794	10,443,240	10,584,155	5.8%	1.3%
Total Expenditures (County only)	109,059,380	125,677,939	141,015,932	134,897,499	140,973,958	151,300,052	152,035,745	5.7%	0.5%
Administration	25,760,915	25,992,614	30,888,991	33,438,147	28,080,950	30,704,204	29,601,967	2.3%	-3.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	39,218,850	40,318,974	44,818,459	48,202,687	52,303,476	53,090,671	55,486,463	6.0%	4.5%
Transportation	8,383,945	9,392,246	9,587,342	9,020,134	8,460,120	10,003,160	9,055,513	1.3%	-9.5%
Health & Human Services	8,651,330	9,408,422	10,510,936	10,347,147	10,572,400	12,778,192	14,132,061	8.5%	10.6%
Environment & Housing	8,147,170	8,951,624	9,867,066	8,117,590	10,874,936	14,990,977	12,999,504	8.1%	-13.3%
Recreation & Culture	6,619,498	7,055,283	6,285,044	9,256,523	7,619,446	8,104,794	8,373,060	4.0%	3.3%
Debt Service/Interest on Debt	2,072,766	2,035,593	10,321,030	2,164,699	2,088,573	4,203,420	4,017,237	11.7%	-4.4%
Land Purchase & Facility Construction	0	11,890,445	6,268,949	830,212	8,153,411	4,538,981	2,181,853	n/a	-51.9%
All Other	10,204,906	10,632,738	12,468,115	13,520,360	12,820,646	12,885,653	16,188,087	8.0%	25.6%

Lexington County

	FY 06 /1	FY 07 /1	FY 08	FY 09	FY 10	FY 11	FY 12 /2	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	35,821,294	39,611,059	41,799,380	41,004,818	39,684,838	41,542,482	41,939,841	2.7%	1.0%
Revenues from Local Sources	30,564,036	33,146,200	35,288,816	34,918,207	34,305,965	36,741,564	37,282,741	3.4%	1.5%
Current Property Taxes	7,522,255	7,768,782	8,163,607	8,787,206	9,059,913	10,784,309	11,631,058	7.5%	7.9%
Current Real & Personal Property Taxes	7,120,757	7,261,355	7,613,108	8,092,528	8,048,106	9,476,760	10,316,953	6.4%	8.9%
Fee In Lieu of Property Tax	121,882	149,359	186,282	330,130	341,964	750,059	772,907	36.0%	3.0%
All Other	279,616	358,069	364,218	364,548	669,843	557,490	541,198	11.6%	-2.9%
Local Options Sales Tax	774,104	823,447	846,508	987,019	919,377	961,794	825,073	1.1%	-14.2%
Local Hospitality Tax	6,902	0	0	0	0	0	0	-100.0%	n/a
Local Accommodations Tax	99,266	112,639	75,183	52,766	34,221	37,129	39,953	-14.1%	7.6%
Capital Projects/Transportation Tax	0	0	0	41,705	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	22,161,509	24,441,332	26,203,518	25,049,511	24,292,454	24,958,332	24,786,657	1.9%	-0.7%
Licenses & Permits	13,673,554	15,154,396	17,060,937	17,036,843	16,412,496	17,540,186	17,368,147	4.1%	-1.0%
Service Revenue & Charges	5,988,764	5,934,171	6,066,479	5,581,323	5,804,163	5,509,624	5,481,605	-1.5%	-0.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,499,191	3,352,765	3,076,102	2,431,345	2,075,795	1,908,522	1,936,905	-4.2%	1.5%
Revenues from State Sources	4,034,473	3,479,343	5,054,751	4,566,486	4,103,757	3,384,667	3,647,320	-1.7%	7.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	399,950	411,697	429,500	435,091	458,906	468,621	487,518	3.4%	4.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,110,152	2,306,185	2,532,203	2,591,755	2,205,326	2,030,974	2,071,926	-0.3%	2.0%
Manufacturer's Depreciation Reimbursement	19,346	41,175	32,598	23,765	35,194	33,578	36,007	10.9%	7.2%
State Grants	1,505,025	720,286	2,060,450	1,515,875	1,404,331	851,494	1,051,869	-5.8%	23.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	838,512	1,638,227	1,056,352	1,300,690	761,412	892,686	617,180	-5.0%	-30.9%
Revenues from Other Local Sources	384,273	1,347,289	399,461	219,435	513,704	523,565	392,600	0.4%	-25.0%
Total Expenditures (Cities only)	52,960,189	50,671,882	62,944,023	72,190,033	104,234,191	83,772,726	71,282,478	5.1%	-14.9%
Administration	8,577,218	8,384,290	9,760,866	10,076,146	9,752,575	9,649,324	10,309,685	3.1%	6.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	16,811,356	18,626,520	19,547,808	22,267,262	22,034,807	22,232,624	22,630,736	5.1%	1.8%
Transportation	1,133,617	1,740,280	2,992,835	980,110	1,039,047	1,092,920	1,031,224	-1.6%	-5.6%
Health & Human Services	414,775	0	175	0	1,320	0	0	-100.0%	n/a
Environment & Housing	3,838,659	3,228,290	4,415,570	4,833,729	3,831,873	4,099,086	4,083,641	1.0%	-0.4%
Recreation & Culture	1,953,001	2,119,973	2,299,835	2,871,343	2,690,834	2,885,665	2,287,894	2.7%	-20.7%
Debt Service/Interest on Debt	6,253,418	6,680,737	9,732,788	24,216,682	33,933,712	24,375,429	11,106,619	10.0%	-54.4%
Purchase of Land & Facility Construction	11,484,643	7,294,238	11,617,667	4,146,165	27,568,748	16,611,314	14,476,416	3.9%	-12.9%
All Other	2,493,502	2,597,554	2,576,479	2,798,596	3,381,275	2,826,364	5,356,263	13.6%	89.5%

* Cities Included: Batesburg/Leesville, Cayce, Chapin, Gaston, Gilbert, Irmo, Lexington, Pelion, Pine Ridge
 South Congaree, Springdale, Summit, Swansea, West Columbia

/1 In FYs 06 & 07 Gaston was excluded

/2 In FY 12 Chapin was excluded

Lexington County
Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	186,659,910	208,118,831	181,100,217	192,257,783	201,061,672	212,776,991	219,677,750	2.8%	3.2%
Owner Occupied	61,065,546	67,868,477	23,799,168	28,334,727	32,991,793	40,582,262	43,716,465	-5.4%	7.7%
Agricultural (Private)	476,797	505,662	590,784	601,218	626,779	628,391	661,236	5.6%	5.2%
Agricultural (Corporate)	29,476	32,248	30,601	28,239	28,498	26,211	26,568	-1.7%	1.4%
Commercial/Rental	56,274,274	61,035,716	70,289,925	75,231,639	79,572,924	84,937,948	85,471,786	7.2%	0.6%
Personal Property (Vehicles)	30,267,827	32,307,404	34,723,953	33,495,363	32,541,591	28,160,649	30,287,027	0.0%	7.6%
Other Personal Property	2,613,760	3,509,017	4,543,310	5,121,386	5,124,698	4,489,005	4,370,258	8.9%	-2.6%
Manufacturing	6,814,762	7,012,282	7,810,785	8,566,182	9,074,948	8,714,870	9,328,697	5.4%	7.0%
Utility	14,895,643	20,547,991	23,047,319	23,096,338	23,729,799	24,308,532	24,653,367	8.8%	1.4%
Business Personal	7,667,495	8,421,223	10,360,215	11,133,303	10,720,274	10,971,155	10,426,763	5.3%	-5.0%
Motor Carrier	458,711	513,533	625,333	612,484	529,515	443,115	402,702	-2.1%	-9.1%
Fee-in-Lieu and Joint Industrial Park	6,095,621	6,365,278	5,278,824	6,036,904	6,120,854	9,514,852	10,332,879	9.2%	8.6%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	75,438,091	88,027,363	78,977,729	86,712,359	93,296,783	96,974,924	102,465,233	5.2%	5.7%
Owner Occupied	30,788,848	35,190,375	32,470,974	35,953,973	39,921,344	42,425,400	45,119,527	6.6%	6.4%
Agricultural (Private)	169,503	190,500	174,668	186,166	199,052	199,068	215,496	4.1%	8.3%
Agricultural (Corporate)	10,479	12,149	9,047	8,744	9,050	8,303	8,659	-3.1%	4.3%
Commercial/Rental	20,005,704	22,994,191	20,781,529	23,295,299	25,270,678	26,907,471	27,855,218	5.7%	3.5%
Personal Property (Vehicles)	10,760,320	12,171,277	10,266,291	10,371,760	10,334,521	8,921,005	9,870,529	-1.4%	10.6%
Other Personal Property	929,201	1,321,964	1,343,250	1,585,825	1,627,496	1,422,071	1,424,265	7.4%	0.2%
Manufacturing	2,422,672	2,641,761	2,309,293	2,652,498	2,882,011	2,760,782	3,040,218	3.9%	10.1%
Utility	5,295,454	7,741,114	6,814,042	7,151,726	7,536,082	7,700,694	8,034,522	7.2%	4.3%
Business Personal	2,725,822	3,172,556	3,063,044	3,447,401	3,404,532	3,475,550	3,398,078	3.7%	-2.2%
Motor Carrier	163,073	193,465	184,882	189,654	168,163	140,374	131,240	-3.6%	-6.5%
Fee-in-Lieu and Joint Industrial Park	2,167,015	2,398,012	1,560,708	1,869,313	1,943,854	3,014,208	3,367,481	7.6%	11.7%

Marion County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	79,210,796	85,180,915	89,327,811	86,111,771	88,675,553	79,552,379	76,438,185	-0.6%	-3.9%
Revenues from Local Sources	31,157,336	36,142,006	36,162,702	35,419,357	36,208,815	32,656,969	33,631,195	1.3%	3.0%
Current Property Taxes	14,498,305	16,347,675	15,461,776	16,046,811	17,584,656	16,594,499	16,929,903	2.6%	2.0%
Current Real & Personal Property Taxes	13,729,346	15,342,929	14,312,159	14,774,025	15,885,253	15,288,714	15,628,928	2.2%	2.2%
Fee In Lieu of Property Tax (only Counties and Cities)	42,843	104,964	227,285	266,159	214,902	185,429	193,719	28.6%	4.5%
All Other	726,116	899,782	922,332	1,006,627	1,484,502	1,120,357	1,107,256	7.3%	-1.2%
Local Options Sales Tax	1,026,150	2,281,598	2,504,137	2,197,201	2,635,218	2,378,382	2,644,709		
Local Hospitality Tax	210,275	222,868	348,394	385,250	382,355	373,189	381,358	10.4%	2.2%
Local Accommodations Tax	9,145	1,463	0	0	4,000	5,000	4,900	-9.9%	-2.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	15,413,461	17,288,403	17,848,395	16,790,094	15,602,586	13,305,898	13,670,325	-2.0%	2.7%
Licenses & Permits	3,272,975	3,291,952	3,193,782	3,206,317	3,031,087	2,986,583	2,362,977	-5.3%	-20.9%
Service Revenue & Charges	7,315,025	9,012,278	8,904,842	8,216,564	8,115,011	8,361,966	8,796,187	3.1%	5.2%
Bonds & Leases	176,000	176,000	176,000	286,041	113,881	113,880	117,378	-6.5%	3.1%
Miscellaneous	4,649,461	4,808,173	5,573,771	5,081,172	4,143,607	1,843,469	2,393,783	-10.5%	29.9%
Revenues from State Sources	34,492,669	36,263,839	41,203,909	38,347,728	35,670,053	31,967,025	31,199,922	-1.7%	-2.4%
Reimbursements for Property Tax Relief (Tier 1)	1,588,849	1,588,850	1,866,170	1,866,170	1,866,170	1,866,170	1,866,170	2.7%	0.0%
Homestead Exemption (Tier 2) /1	1,068,338	1,391,527	1,427,384	1,475,725	1,375,300	1,518,681	1,298,398	3.3%	-14.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,326,417	1,518,005	1,785,187	1,851,412	1,994,651	n/a	7.7%
\$2.5 Million Minimum Disbursement /3	0	0	1,173,582	981,996	714,813	648,588	505,349	n/a	-22.1%
State-Shared Taxes (Aid to Subdivisions)	2,552,078	2,690,563	2,984,782	2,904,534	2,478,252	2,041,918	1,861,753	-5.1%	-8.8%
Manufacturer's Depreciation Reimbursement	364,564	501,375	832,818	459,762	513,188	481,421	54,311	-27.2%	-88.7%
State Grants	7,630,018	8,446,722	9,036,930	9,879,487	11,487,993	8,884,451	8,181,005	1.2%	-7.9%
Education Finance Act (EFA)	14,305,027	14,625,821	15,049,632	13,255,457	10,396,057	9,081,874	10,343,758	-5.3%	13.9%
Education Improvement Act (EIA)	6,218,619	6,330,371	6,948,313	5,493,773	4,465,841	5,059,436	4,753,468	-4.4%	-6.0%
Education Lottery	765,176	688,609	557,881	512,819	587,252	533,074	341,059	-12.6%	-36.0%
Revenues from Federal Sources	13,109,861	12,244,942	11,471,893	11,709,665	16,159,946	14,097,227	10,901,483	-3.0%	-22.7%
Revenues from Other Local Sources	450,930	530,128	489,307	635,021	636,739	831,159	705,585	7.7%	-15.1%
Total Expenditures (School Dist., Counties, & Cities)	81,405,608	82,113,662	85,858,800	87,055,581	90,733,337	78,595,128	77,420,153	-0.8%	-1.5%
Administration	27,654,428	28,406,101	30,268,221	31,109,191	31,307,183	28,097,177	28,124,201	0.3%	0.1%
Instruction	28,147,854	28,477,095	30,180,370	30,073,162	29,818,772	26,662,247	26,231,800	-1.2%	-1.6%
Public Safety	8,175,064	9,535,823	9,151,639	9,640,651	12,202,422	10,642,386	10,192,087	3.7%	-4.2%
Transportation	1,900,243	2,058,546	2,016,865	2,289,951	3,711,691	2,850,104	2,990,318	7.8%	4.9%
Health & Human Services	1,923,528	2,004,401	1,948,950	1,978,067	2,005,349	1,883,599	1,525,963	-3.8%	-19.0%
Environment & Housing	3,039,528	3,644,595	3,637,493	3,287,515	3,920,205	3,712,181	3,520,202	2.5%	-5.2%
Recreation & Culture	2,666,316	3,223,119	3,145,374	3,314,244	2,371,145	1,779,720	2,042,581	-4.3%	14.8%
Debt Service/Interest on Debt /4	2,632,877	2,674,239	3,005,193	2,840,198	3,005,085	1,703,025	1,577,270	-8.2%	-7.4%
Land Purchase & Facility Construction	3,007,111	782,108	1,299,323	1,305,453	1,247,844	539,454	494,688	-26.0%	-8.3%
All Other	2,258,659	1,307,635	1,205,372	1,217,149	1,143,641	725,235	721,043	-17.3%	-0.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Marion County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	14,498,305	16,347,675	15,461,776	16,046,811	17,584,656	16,594,499	16,929,903	2.6%	2.0%
School District Total	7,954,067	8,151,133	7,351,365	7,910,234	8,252,856	7,652,006	7,767,403	-0.4%	1.5%
County Total	3,127,722	5,196,660	5,503,572	5,335,346	6,344,979	5,963,010	6,123,813	11.8%	2.7%
Cities Total	3,416,516	2,999,882	2,606,839	2,801,231	2,986,821	2,979,483	3,038,687	-1.9%	2.0%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	71,036,365	72,490,421	70,966,279	75,038,098	74,519,278	74,689,195	74,493,971	0.8%	-0.3%
Owner Occupied (4% assessment ratio)	22,192,344	22,111,754	22,228,736	25,017,590	25,233,388	25,193,217	24,847,698	1.9%	-1.4%
Agricultural (Private) (4%)	1,518,550	1,458,479	1,476,762	1,493,506	1,497,316	1,505,525	1,494,594	-0.3%	-0.7%
Agricultural (Corporate) (6%)	1,071,330	767,201	666,115	646,937	633,363	632,003	634,051	-8.4%	0.3%
Commercial/Rental (6%)	16,993,237	17,291,603	18,069,383	20,601,545	20,858,911	21,251,889	22,899,164	5.1%	7.8%
Personal Property (Vehicles) /6	10,423,720	10,595,315	10,582,376	9,603,220	8,399,780	7,800,060	8,630,310	-3.1%	10.6%
Other Personal Property County (10.5%)	593,790	580,400	535,700	552,070	601,930	489,610	803,160	5.2%	64.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	5,604,500	5,494,870	4,979,730	3,617,250	3,617,930	4,082,490	2,214,850	-14.3%	-45.7%
Utility (10.5%)	6,347,490	7,147,155	6,798,960	7,248,980	7,978,854	8,214,000	7,793,509	3.5%	-5.1%
Business Personal (10.5%)	2,554,690	3,115,560	3,211,280	3,517,740	3,421,030	3,442,080	3,277,380	4.2%	-4.8%
Motor Carrier (9.5%)\	780,088	846,657	922,974	932,533	791,828	667,442	611,519	-4.0%	-8.4%
Fee-in-Lieu and Joint Industrial Park /7	2,956,626	3,081,427	1,494,263	1,806,727	1,484,948	1,410,879	1,287,736	-12.9%	-8.7%
Total Average Millage Rates /2	304.6	313.4	317.7	323.1	321.0	320.3	307.7	0.2%	-3.9%
School Districts /3	134.3	134.4	148.6	150.5	159.7	152.2	156.1	2.5%	2.5%
Counties /4	47.2	77.2	82.2	75.4	90.4	85.4	88.3	11.0%	3.5%
Cities & Special Purpose Districts /5	123.0	101.8	87.0	97.2	70.9	82.7	63.3	-10.5%	-23.5%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	14,498,305	16,347,675	15,461,776	16,046,811	17,584,656	16,594,499	16,929,903	2.6%	2.0%
Owner Occupied	2,688,945	2,883,242	1,599,034	2,021,629	2,557,117	2,064,868	2,144,061	-3.7%	3.8%
Agricultural (Private)	365,818	386,761	413,158	410,815	450,011	436,309	439,294	3.1%	0.7%
Agricultural (Corporate)	258,083	203,447	186,361	177,951	190,354	183,158	186,361	-5.3%	1.7%
Commercial/Rental	4,093,668	4,585,406	5,055,329	5,666,818	6,269,046	6,158,912	6,730,564	8.6%	9.3%
Personal Property (Vehicles)	2,511,073	2,809,677	2,960,665	2,641,535	2,524,514	2,260,500	2,536,636	0.2%	12.2%
Other Personal Property County	143,044	153,911	149,874	151,857	180,907	141,892	236,066	8.7%	66.4%
Manufacturing	1,392,966	1,562,099	1,620,479	1,261,147	1,302,253	1,368,557	844,712	-8.0%	-38.3%
Utility	1,529,109	1,895,290	1,902,167	1,993,960	2,398,006	2,380,462	2,290,682	7.0%	-3.8%
Business Personal	615,424	826,188	898,430	967,616	1,028,174	997,533	963,293	7.8%	-3.4%
Motor Carrier	187,923	224,517	258,223	256,510	237,980	193,428	179,739	-0.7%	-7.1%
Fee-in-Lieu and Joint Industrial Park	712,251	817,136	418,055	496,972	446,294	408,880	378,494	-10.0%	-7.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Marion County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	54,203,547	54,832,238	59,028,330	56,282,305	54,262,408	49,552,716	46,861,329	-2.4%	-5.4%
Revenues from Local Sources	12,727,825	13,372,110	12,468,682	12,916,576	12,271,497	10,334,538	10,112,484	-3.8%	-2.1%
Current Property Taxes	7,954,067	8,151,133	7,351,365	7,910,234	8,252,856	7,652,006	7,767,403	-0.4%	1.5%
Current Real & Personal Property Taxes	7,865,348	8,067,097	7,236,577	7,780,927	8,133,706	7,565,244	7,688,486	-0.4%	1.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	88,719	84,036	114,788	129,307	119,150	86,762	78,917	-1.9%	-9.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,773,758	5,220,977	5,117,317	5,006,342	4,018,641	2,682,532	2,345,081	-11.2%	-12.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,485,655	1,676,065	1,512,201	1,148,026	1,039,501	965,493	907,458	-7.9%	-6.0%
Bonds & Leases	176,000	176,000	176,000	286,041	312,881	113,880	117,378	-6.5%	3.1%
Miscellaneous	3,112,103	3,368,912	3,429,116	3,572,275	2,666,259	1,603,159	1,320,245	-13.3%	-17.6%
Revenues from State Sources	29,821,717	30,873,384	36,193,751	32,713,997	28,120,021	26,702,404	26,886,489	-1.7%	0.7%
Reimbursements for Property Tax Relief (Tier 1)	1,588,849	1,588,850	1,866,170	1,866,170	1,866,170	1,866,170	1,866,170	2.7%	0.0%
Homestead Exemption (Tier 2) /1	606,677	679,340	681,317	691,451	550,067	671,979	426,354	-5.7%	-36.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,326,417	1,518,005	1,785,187	1,851,412	1,994,651	n/a	7.7%
\$2.5 Million Minimum Disbursement /3	0	0	1,173,582	981,996	714,813	648,588	505,349	n/a	-22.1%
State-Shared Taxes (Aid to Subdivisions)	147,616	147,617	147,615	147,616	147,616	117,147	143,566	-0.5%	22.6%
Manufacturer's Depreciation Reimbursement	198,592	206,886	569,121	198,197	207,673	203,849	4,368	-47.1%	-97.9%
State Grants 4/	5,991,161	6,605,890	7,873,703	8,048,513	7,399,345	6,668,875	6,507,746	1.4%	-2.4%
Education Finance Act (EFA)	14,305,027	14,625,821	15,049,632	13,255,457	10,396,057	9,081,874	10,343,758	-5.3%	13.9%
Education Improvement Act (EIA)	6,218,619	6,330,371	6,948,313	5,493,773	4,465,841	5,059,436	4,753,468	-4.4%	-6.0%
Education Lottery	765,176	688,609	557,881	512,819	587,252	533,074	341,059	-12.6%	-36.0%
Revenues from Federal Sources	11,654,005	10,586,744	10,365,897	10,651,732	13,870,890	12,515,774	9,862,356	-2.7%	-21.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	54,371,782	53,736,803	57,839,465	57,984,265	55,246,920	48,814,351	47,747,132	-2.1%	-2.2%
Administration	20,622,685	21,075,737	23,034,141	23,319,487	22,494,395	20,358,340	19,899,542	-0.6%	-2.3%
Instruction	28,147,854	28,477,095	30,180,370	30,073,162	29,818,772	26,662,247	26,231,800	-1.2%	-1.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	155,424	157,889	138,560	106,670	30,012	1,134	721	-59.2%	-36.4%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	907,473	1,283,763	1,314,787	1,388,460	694,195	214,678	157,511	-25.3%	-26.6%
Debt Service/Interest on Debt	849,228	861,608	863,325	868,059	1,091,985	668,428	690,583	-3.4%	3.3%
Purchase of Land & Facility Construction	1,686,691	748,158	1,299,323	1,305,453	506,844	532,254	346,178	-23.2%	-35.0%
All Other	2,002,427	1,132,553	1,008,959	922,974	610,717	377,270	420,797	-22.9%	11.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Marion County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	12,600,504	17,505,147	18,303,897	17,934,375	22,215,554	19,063,366	17,831,936	6.0%	-6.5%
Revenues from Local Sources	8,173,014	12,919,114	13,483,063	12,717,355	13,494,841	13,585,356	13,607,168	8.9%	0.2%
Current Property Taxes	3,127,722	5,196,660	5,503,572	5,335,346	6,344,979	5,963,010	6,123,813	11.8%	2.7%
Current Real & Personal Property Taxes	2,822,220	4,602,388	4,793,997	4,570,512	5,371,466	5,000,839	5,145,432	10.5%	2.9%
Fee In Lieu of Property Tax	0	58,548	153,799	188,734	150,586	141,422	121,433	n/a	-14.1%
All Other	305,502	535,724	555,776	576,100	822,928	820,750	856,948	18.8%	4.4%
Local Options Sales Tax (1%)	254,833	1,453,634	1,618,519	1,321,566	1,444,753	1,538,459	1,732,129	37.6%	12.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,790,459	6,268,821	6,360,972	6,060,442	5,705,109	6,083,886	5,751,226	3.1%	-5.5%
Licenses & Permits	264,332	332,879	349,941	251,784	240,849	263,466	231,701	-2.2%	-12.1%
Service Revenue & Charges	3,415,459	4,837,352	4,414,325	4,454,136	4,252,724	4,531,495	4,911,513	6.2%	8.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,110,668	1,098,590	1,596,706	1,354,522	1,211,536	1,288,925	608,012	-9.6%	-52.8%
Revenues from State Sources	3,088,538	3,948,295	3,861,546	4,314,239	6,413,016	4,281,372	3,328,245	1.3%	-22.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	222,608	458,845	480,648	509,785	538,881	555,900	578,541	17.3%	4.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,915,554	2,033,242	2,280,292	2,217,961	1,882,716	1,514,483	1,349,755	-5.7%	-10.9%
Manufacturer's Depreciation Reimbursement	31,739	163,557	136,193	131,905	142,326	140,925	36,130	2.2%	-74.4%
State Grants	918,637	1,292,650	964,413	1,454,588	3,849,093	2,070,064	1,363,819	6.8%	-34.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	900,981	637,738	610,933	630,151	2,036,324	890,967	595,016	-6.7%	-33.2%
Revenues from Other Local Sources	437,971	0	348,355	272,630	271,373	305,672	301,507	-6.0%	-1.4%
Total Expenditures (County only)	16,884,583	18,678,161	18,210,258	18,591,444	21,809,831	18,828,067	18,730,428	1.7%	-0.5%
Administration	4,703,800	5,071,683	4,945,346	5,585,502	6,170,109	5,376,560	6,190,715	4.7%	15.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,648,877	6,039,926	5,470,161	5,663,742	6,157,589	5,752,197	5,582,500	3.1%	-3.0%
Transportation	921,731	1,178,921	1,040,833	1,278,362	2,375,843	1,910,025	1,809,960	11.9%	-5.2%
Health & Human Services	1,768,104	1,846,512	1,810,390	1,871,397	1,975,337	1,882,465	1,525,242	-2.4%	-19.0%
Environment & Housing	1,567,327	1,917,320	1,994,842	1,608,646	2,165,645	1,788,187	1,711,897	1.5%	-4.3%
Recreation & Culture	803,272	1,200,644	1,156,232	1,207,689	890,626	898,311	882,877	1.6%	-1.7%
Debt Service/Interest on Debt	1,174,875	1,248,073	1,599,542	1,136,216	930,349	897,498	737,754	-7.5%	-17.8%
Land Purchase & Facility Construction	1,135,956	0	0	0	741,000	0	0	-100.0%	n/a
All Other	160,641	175,082	192,912	239,890	403,333	322,824	289,483	10.3%	-10.3%

Marion County

	FY 06 /1	FY 07 /1	FY 08 /1	FY 09 /1	FY 10 /1	FY 11 /1	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	12,406,745	12,843,530	11,995,584	11,895,091	12,197,591	10,936,297	11,744,920	-0.9%	7.4%
Revenues from Local Sources	10,256,497	9,850,782	10,210,957	9,785,426	10,442,477	8,737,075	9,911,543	-0.6%	13.4%
Current Property Taxes	3,416,516	2,999,882	2,606,839	2,801,231	2,986,821	2,979,483	3,038,687	-1.9%	2.0%
Current Real & Personal Property Taxes	3,041,778	2,673,444	2,281,585	2,422,586	2,380,081	2,722,631	2,795,010	-1.4%	2.7%
Fee In Lieu of Property Tax	42,843	46,416	73,486	77,425	64,316	44,007	72,286	9.1%	64.3%
All Other	331,895	280,022	251,768	301,220	542,424	212,845	171,391	-10.4%	-19.5%
Local Options Sales Tax	771,317	827,964	885,618	875,635	1,190,465	839,923	912,580	2.8%	8.7%
Local Hospitality Tax	210,275	222,868	348,394	385,250	382,355	373,189	381,358	10.4%	2.2%
Local Accommodations Tax	9,145	1,463	0	0	4,000	5,000	4,900	-9.9%	-2.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,849,244	5,798,605	6,370,106	5,723,310	5,878,836	4,539,480	5,574,018	-0.8%	22.8%
Licenses & Permits	3,008,643	2,959,073	2,843,841	2,954,533	2,790,238	2,723,117	2,131,276	-5.6%	-21.7%
Service Revenue & Charges	2,413,911	2,498,861	2,978,316	2,614,402	2,822,786	2,864,978	2,977,216	3.6%	3.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	426,690	340,671	547,949	154,375	265,812	-1,048,615	465,526	1.5%	-144.4%
Revenues from State Sources	1,582,414	1,442,160	1,148,612	1,319,492	1,137,016	983,249	985,188	-7.6%	0.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	239,053	253,342	265,419	274,489	286,352	290,802	293,503	3.5%	0.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	488,908	509,704	556,875	538,957	447,920	410,288	368,432	-4.6%	-10.2%
Manufacturer's Depreciation Reimbursement	134,233	130,932	127,504	129,660	163,189	136,647	13,813	-31.5%	-89.9%
State Grants	720,220	548,182	198,814	376,386	239,555	145,512	309,440	-13.1%	112.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	554,875	1,020,460	495,063	427,782	252,732	690,486	444,111	-3.6%	-35.7%
Revenues from Other Local Sources	12,959	530,128	140,952	362,391	365,366	525,487	404,078	77.4%	-23.1%
Total Expenditures (Cities only)	10,149,243	9,698,698	9,809,077	10,479,872	13,676,586	10,952,710	10,942,593	1.3%	-0.1%
Administration	2,327,943	2,258,681	2,288,734	2,204,202	2,642,679	2,362,277	2,033,944	-2.2%	-13.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,526,187	3,495,897	3,681,478	3,976,909	6,044,833	4,890,189	4,609,587	4.6%	-5.7%
Transportation	978,512	879,625	976,032	1,011,589	1,335,848	940,079	1,180,358	3.2%	25.6%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,472,201	1,727,275	1,642,651	1,678,869	1,754,560	1,923,994	1,808,305	3.5%	-6.0%
Recreation & Culture	955,571	738,712	674,355	718,095	786,324	666,731	1,002,193	0.8%	50.3%
Debt Service/Interest on Debt	608,774	564,558	542,326	835,923	982,751	137,099	148,933	-20.9%	8.6%
Purchase of Land & Facility Construction	184,464	33,950	0	0	0	7,200	148,510	-3.5%	1962.6%
All Other	95,591	0	3,501	54,285	129,591	25,141	10,763	-30.5%	-57.2%

* Cities Included: Marion, Mullins, Nichols & Sellers.

/1 In FYs 06-12 Sellers was excluded

Marion County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	7,954,067	8,151,133	7,351,365	7,910,234	8,252,856	7,652,006	7,767,403	-0.4%	1.5%
Owner Occupied	1,392,436	1,382,137	110,090	381,364	379,595	117,464	17,809	-51.6%	-84.8%
Agricultural (Private)	204,000	195,965	219,413	224,796	239,191	229,179	233,300	2.3%	1.8%
Agricultural (Corporate)	143,921	103,083	98,969	97,374	101,178	96,207	98,973	-6.0%	2.9%
Commercial/Rental	2,282,845	2,323,340	2,684,693	3,100,855	3,332,143	3,235,076	3,574,472	7.8%	10.5%
Personal Property (Vehicles)	1,400,307	1,423,611	1,572,297	1,445,435	1,341,838	1,187,367	1,347,158	-0.6%	13.5%
Other Personal Property	79,769	77,984	79,593	83,095	96,156	74,531	125,370	7.8%	68.2%
Manufacturing	752,900	738,304	739,873	544,453	577,953	621,458	345,730	-12.2%	-44.4%
Utility	852,712	960,309	1,010,169	1,091,085	1,274,596	1,250,379	1,216,537	6.1%	-2.7%
Business Personal	343,193	418,614	477,122	529,475	546,498	523,972	511,586	6.9%	-2.4%
Motor Carrier	104,796	113,759	137,133	140,361	126,492	101,602	95,456	-1.5%	-6.0%
Fee-in-Lieu and Joint Industrial Park	397,189	414,028	222,013	271,941	237,216	214,772	201,011	-10.7%	-6.4%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	3,350,330	5,596,957	5,830,421	5,656,398	6,733,275	6,377,488	6,580,921	11.9%	3.2%
Owner Occupied	1,046,671	1,707,240	1,826,260	1,885,835	2,279,992	2,151,174	2,195,087	13.1%	2.0%
Agricultural (Private)	71,620	112,609	121,327	112,581	135,292	128,552	132,035	10.7%	2.7%
Agricultural (Corporate)	50,528	59,235	54,726	48,766	57,228	53,965	56,013	1.7%	3.8%
Commercial/Rental	801,462	1,335,078	1,484,538	1,552,952	1,884,731	1,814,636	2,022,950	16.7%	11.5%
Personal Property (Vehicles)	491,620	818,060	869,423	723,894	758,972	666,024	762,416	7.6%	14.5%
Other Personal Property	28,005	44,812	44,012	41,615	54,388	41,806	70,952	16.8%	69.7%
Manufacturing	264,328	424,257	409,123	272,670	326,902	348,592	195,664	-4.9%	-43.9%
Utility	299,370	551,829	558,586	546,431	720,938	701,369	688,491	14.9%	-1.8%
Business Personal	120,488	240,551	263,831	265,168	309,111	293,909	289,529	15.7%	-1.5%
Motor Carrier	36,792	65,370	75,829	70,295	71,547	56,991	54,023	6.6%	-5.2%
Fee-in-Lieu and Joint Industrial Park	139,445	237,916	122,765	136,192	134,174	120,471	113,761	-3.3%	-5.6%

Marlboro County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	71,185,542	77,842,806	69,552,179	68,081,288	69,786,089	91,047,326	59,638,332	-2.9%	-34.5%
Revenues from Local Sources	27,415,663	37,434,837	26,023,306	27,968,111	26,971,309	54,001,765	24,079,039	-2.1%	-55.4%
Current Property Taxes	16,044,835	16,123,680	16,027,101	15,898,425	16,169,238	15,918,772	15,292,638	-0.8%	-3.9%
Current Real & Personal Property Taxes	15,268,390	14,235,586	14,059,086	14,640,420	14,296,244	14,065,041	13,534,233	-2.0%	-3.8%
Fee In Lieu of Property Tax (only Counties and Cities)	127,451	1,261,857	1,269,187	544,726	1,150,334	1,186,272	1,083,604	42.9%	-8.7%
All Other	648,993	626,237	698,829	713,279	722,660	667,460	674,801	0.7%	1.1%
Local Options Sales Tax	2,209,828	1,373,969	1,390,820	1,501,602	1,853,083	1,423,402	1,492,988	-6.3%	4.9%
Local Hospitality Tax	202,335	221,243	223,731	225,662	228,637	223,784	168,200	-3.0%	-24.8%
Local Accommodations Tax	17,475	125,808	35,504	31,896	93,554	100,080	65,372	24.6%	-34.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,941,190	19,590,138	8,346,150	10,310,526	8,626,797	36,335,727	7,059,840	-3.9%	-80.6%
Licenses & Permits	929,727	1,001,403	1,041,471	1,128,800	1,779,589	1,077,164	921,519	-0.1%	-14.4%
Service Revenue & Charges	4,408,800	4,776,484	4,654,754	5,105,596	3,560,272	3,700,442	4,385,711	-0.1%	18.5%
Bonds & Leases	0	10,947,706	1,755,020	1,907,429	2,769,811	30,169,185	5,615	n/a	-100.0%
Miscellaneous	3,602,663	2,864,545	894,905	2,168,701	517,125	1,388,936	1,746,995	-11.4%	25.8%
Revenues from State Sources	30,012,470	31,357,303	34,016,992	29,781,854	25,858,487	25,550,721	26,389,292	-2.1%	3.3%
Reimbursements for Property Tax Relief (Tier 1)	990,059	990,059	990,059	990,059	990,059	990,059	990,059	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,168,342	1,140,416	1,177,352	1,190,593	1,166,079	1,211,430	1,191,956	0.3%	-1.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	724,860	891,757	1,114,748	1,169,497	1,287,588	n/a	10.1%
\$2.5 Million Minimum Disbursement /3	0	0	1,775,140	1,608,243	1,385,252	1,330,503	1,212,412	n/a	-8.9%
State-Shared Taxes (Aid to Subdivisions)	2,268,572	2,334,741	2,619,237	2,496,815	2,157,915	1,817,367	1,596,007	-5.7%	-12.2%
Manufacturer's Depreciation Reimbursement	377,298	420,595	252,291	248,073	407,512	357,015	365,753	-0.5%	2.4%
State Grants	6,989,928	7,577,262	7,102,900	7,171,556	5,941,431	5,880,782	5,424,016	-4.1%	-7.8%
Education Finance Act (EFA)	11,509,102	11,757,164	12,182,651	10,711,269	8,631,973	7,415,065	8,329,048	-5.2%	12.3%
Education Improvement Act (EIA)	5,899,415	5,762,811	6,815,453	4,058,502	3,706,062	5,262,133	5,747,406	-0.4%	9.2%
Education Lottery	809,753	1,374,255	377,049	414,987	357,455	116,871	245,047	-18.1%	109.7%
Revenues from Federal Sources	7,783,418	8,157,384	9,392,918	10,170,435	16,672,082	11,223,508	9,022,794	2.5%	-19.6%
Revenues from Other Local Sources	5,973,991	893,281	118,963	160,887	284,211	271,332	147,207	-46.1%	-45.7%
Total Expenditures (School Dist., Counties, & Cities)	73,606,728	70,643,579	77,005,490	72,868,497	69,842,908	80,699,818	69,527,923	-0.9%	-13.8%
Administration	20,312,341	22,646,085	26,219,235	28,372,554	24,744,396	24,047,875	21,886,453	1.3%	-9.0%
Instruction	24,180,742	23,478,898	24,990,940	24,306,199	23,706,125	22,533,038	23,558,616	-0.4%	4.6%
Public Safety	6,333,664	6,712,973	7,817,148	7,873,809	7,196,018	6,648,617	6,174,540	-0.4%	-7.1%
Transportation	6,584,873	1,352,349	3,107,685	2,957,608	565,588	1,121,735	0	-100.0%	n/a
Health & Human Services	1,188,009	1,208,965	2,151,163	398,009	103,974	466,069	424,624	-15.8%	-8.9%
Environment & Housing	2,107,468	2,068,890	639,960	1,118,952	1,675,304	1,476,777	1,458,740	-5.9%	-1.2%
Recreation & Culture	1,293,758	1,488,518	1,824,125	1,716,475	1,023,997	847,006	864,732	-6.5%	2.1%
Debt Service/Interest on Debt /4	3,900,841	4,644,028	3,161,312	3,083,022	3,371,573	12,469,872	3,881,084	-0.1%	-68.9%
Land Purchase & Facility Construction	4,160,444	3,289,726	2,139,521	1,537,648	6,542,142	9,504,238	10,095,185	15.9%	6.2%
All Other	3,544,588	3,753,147	4,954,401	1,504,221	913,791	1,584,591	1,183,949	-16.7%	-25.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Marlboro County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	16,044,835	16,123,680	16,027,101	15,898,425	16,169,238	15,918,772	15,292,638	-0.8%	-3.9%
School District Total	10,071,113	10,333,890	9,726,371	10,541,883	10,372,158	10,173,677	9,753,443	-0.5%	-4.1%
County Total	4,850,226	4,665,528	5,142,490	4,155,751	4,726,510	4,692,667	4,491,742	-1.3%	-4.3%
Cities Total	1,123,496	1,124,262	1,158,240	1,200,791	1,070,570	1,052,428	1,047,453	-1.2%	-0.5%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	63,936,100	65,151,270	66,128,238	67,375,824	66,291,078	68,439,711	63,585,864	-0.1%	-7.1%
Owner Occupied (4% assessment ratio)	12,070,560	13,595,980	13,727,410	13,601,980	14,034,220	14,070,490	14,435,810	3.0%	2.6%
Agricultural (Private) (4%)	1,891,940	2,020,550	2,048,980	2,032,960	2,066,160	2,066,330	2,068,450	1.5%	0.1%
Agricultural (Corporate) (6%)	1,201,380	1,145,360	2,155,560	2,145,870	1,044,120	1,039,860	1,015,200	-2.8%	-2.4%
Commercial/Rental (6%)	12,629,060	12,800,590	12,975,218	13,149,690	13,658,890	13,556,580	13,582,920	1.2%	0.2%
Personal Property (Vehicles) /6	8,267,210	7,796,370	7,675,290	7,381,337	8,407,258	9,930,256	6,492,640	-3.9%	-34.6%
Other Personal Property County (10.5%)	486,100	423,690	469,077	426,320	448,681	380,070	434,140	-1.9%	14.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	7,513,610	6,219,700	4,939,300	8,000,530	6,603,860	6,866,840	6,535,572	-2.3%	-4.8%
Utility (10.5%)	5,356,160	5,595,430	5,591,478	5,706,189	6,512,091	6,132,097	5,611,951	0.8%	-8.5%
Business Personal (10.5%)	1,844,730	1,856,090	2,102,010	2,169,640	2,096,746	2,017,246	2,001,120	1.4%	-0.8%
Motor Carrier (9.5%)\\	536,000	916,780	903,270	874,340	726,203	781,444	564,060	0.9%	-27.8%
Fee-in-Lieu and Joint Industrial Park /7	12,139,350	12,780,730	13,540,645	11,886,968	10,692,849	11,598,498	10,844,001	-1.9%	-6.5%
Total Average Millage Rates /2									
	340.3	359.9	367.5	377.4	377.4	377.4	390.5	2.3%	3.5%
School Districts /3	173.0	173.8	173.0	184.4	188.2	180.2	189.2	1.5%	5.0%
Counties /4	80.7	57.5	61.0	59.2	60.1	57.2	60.3	-4.7%	5.5%
Cities & Special Purpose Districts /5	86.6	128.6	133.4	133.8	129.1	140.0	141.0	8.5%	0.7%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	16,044,835	16,123,680	16,027,101	15,898,425	16,169,238	15,918,772	15,292,638	-0.8%	-3.9%
Owner Occupied	1,254,144	1,415,533	771,691	647,494	601,172	350,902	543,954	-13.0%	55.0%
Agricultural (Private)	534,882	526,986	546,890	555,979	570,056	546,580	575,087	1.2%	5.2%
Agricultural (Corporate)	339,650	298,725	575,337	586,858	288,074	275,061	282,254	-3.0%	2.6%
Commercial/Rental	3,570,442	3,338,560	3,463,195	3,596,210	3,768,505	3,585,950	3,776,429	0.9%	5.3%
Personal Property (Vehicles)	2,337,276	2,033,395	2,048,600	2,018,666	2,319,573	2,626,724	1,805,134	-4.2%	-31.3%
Other Personal Property County	137,428	110,504	125,201	116,591	123,792	100,535	120,703	-2.1%	20.1%
Manufacturing	2,251,672	2,884,035	2,587,527	2,732,731	2,972,347	3,002,669	2,900,674	4.3%	-3.4%
Utility	1,514,274	1,459,361	1,492,413	1,560,543	1,796,694	1,622,046	1,560,278	0.5%	-3.8%
Business Personal	521,535	484,092	561,044	593,359	578,495	533,596	556,367	1.1%	4.3%
Motor Carrier	151,536	239,108	241,090	239,117	200,360	206,705	156,824	0.6%	-24.1%
Fee-in-Lieu and Joint Industrial Park	3,431,993	3,333,381	3,614,112	3,250,878	2,950,170	3,068,003	3,014,934	-2.1%	-1.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Marlboro County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	45,080,980	56,558,707	52,151,560	50,448,266	49,838,411	76,010,253	44,663,096	-0.2%	-41.2%
Revenues from Local Sources	12,346,451	22,642,722	13,180,005	15,409,150	14,340,269	42,473,339	12,080,181	-0.4%	-71.6%
Current Property Taxes	10,071,113	10,333,890	9,726,371	10,541,883	10,372,158	10,173,677	9,753,443	-0.5%	-4.1%
Current Real & Personal Property Taxes	9,941,456	10,169,956	9,558,228	10,369,824	10,223,484	10,045,989	9,637,364	-0.5%	-4.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	129,657	163,934	168,143	172,059	148,674	127,688	116,079	-1.8%	-9.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,275,338	12,308,832	3,453,634	4,867,267	3,968,111	32,299,662	2,326,738	0.4%	-92.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,086,562	1,059,476	1,276,549	1,144,874	968,705	899,277	914,638	-2.8%	1.7%
Bonds & Leases	0	10,947,706	1,755,020	1,907,429	2,769,811	30,169,185	5,615	n/a	-100.0%
Miscellaneous	1,188,776	301,650	422,065	1,814,964	229,595	1,231,200	1,406,485	2.8%	14.2%
Revenues from State Sources	25,057,854	26,261,858	29,908,182	25,567,817	22,716,527	22,773,945	24,144,041	-0.6%	6.0%
Reimbursements for Property Tax Relief (Tier 1)	990,059	990,059	990,059	990,059	990,059	990,059	990,059	0.0%	0.0%
Homestead Exemption (Tier 2) /1	605,848	665,842	872,746	677,405	631,907	670,616	634,988	0.8%	-5.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	724,860	891,757	1,114,748	1,169,497	1,287,588	n/a	10.1%
\$2.5 Million Minimum Disbursement /3	0	0	1,775,140	1,608,243	1,385,252	1,330,503	1,212,412	n/a	-8.9%
State-Shared Taxes (Aid to Subdivisions)	157,075	148,012	148,050	147,332	147,250	147,167	147,167	-1.1%	0.0%
Manufacturer's Depreciation Reimbursement	220,225	280,941	177,096	164,333	270,412	235,756	242,976	1.7%	3.1%
State Grants 4/	4,866,377	5,282,774	5,845,078	5,903,930	5,481,409	5,436,278	5,307,350	1.5%	-2.4%
Education Finance Act (EFA)	11,509,102	11,757,164	12,182,651	10,711,269	8,631,973	7,415,065	8,329,048	-5.2%	12.3%
Education Improvement Act (EIA)	5,899,415	5,762,811	6,815,453	4,058,502	3,706,062	5,262,133	5,747,406	-0.4%	9.2%
Education Lottery	809,753	1,374,255	377,049	414,987	357,455	116,871	245,047	-18.1%	109.7%
Revenues from Federal Sources	7,676,675	7,654,127	9,063,373	9,471,299	12,781,615	10,762,969	8,438,874	1.6%	-21.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	45,560,388	48,648,051	49,372,758	50,731,296	52,888,049	64,290,540	55,134,286	3.2%	-14.2%
Administration	17,287,581	19,349,919	20,998,000	22,808,687	20,724,316	20,545,627	18,661,869	1.3%	-9.2%
Instruction	24,180,742	23,478,898	24,990,940	24,306,199	23,706,125	22,533,038	23,558,616	-0.4%	4.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	68,831	59,096	42,306	31,722	26,155	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	17,803	3,461	14,231	17,343	13,619	9,877	15,613	-2.2%	58.1%
Debt Service/Interest on Debt	2,054,637	2,431,138	2,335,679	2,205,255	1,861,813	11,129,796	2,753,993	5.0%	-75.3%
Purchase of Land & Facility Construction	1,452,159	3,287,185	816,227	1,217,870	6,542,142	9,504,238	10,095,185	38.1%	6.2%
All Other	498,635	38,354	175,375	144,220	13,879	567,964	49,010	-32.1%	-91.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Marlboro County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	19,813,901	14,561,192	10,894,126	10,882,340	11,117,035	9,675,641	9,767,977	-11.1%	1.0%
Revenues from Local Sources	9,981,606	10,060,769	7,934,307	6,922,788	7,529,583	7,134,320	7,420,081	-4.8%	4.0%
Current Property Taxes	4,850,226	4,665,528	5,142,490	4,155,751	4,726,510	4,692,667	4,491,742	-1.3%	-4.3%
Current Real & Personal Property Taxes	4,241,525	3,000,780	3,421,679	3,155,548	3,112,415	3,083,477	2,970,383	-5.8%	-3.7%
Fee In Lieu of Property Tax	106,763	1,239,596	1,256,813	520,478	1,116,917	1,157,993	1,045,455	46.3%	-9.7%
All Other	501,937	425,152	463,999	479,725	497,178	451,198	475,904	-0.9%	5.5%
Local Options Sales Tax (1%)	1,452,726	725,578	750,231	821,139	1,153,574	999,110	1,163,803	-3.6%	16.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	0	111,254	34,908	30,647	33,101	33,284	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,678,654	4,558,410	2,006,678	1,915,251	1,616,398	1,409,259	1,764,535	-11.5%	25.2%
Licenses & Permits	70,528	87,525	94,787	68,130	781,327	112,462	69,643	-0.2%	-38.1%
Service Revenue & Charges	1,488,544	2,210,413	1,820,351	1,686,917	795,760	1,247,862	1,487,777	0.0%	19.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,119,582	2,260,472	91,540	160,204	39,311	48,935	207,115	-32.1%	323.2%
Revenues from State Sources	3,753,359	3,724,639	2,770,263	3,292,400	2,519,185	2,149,410	1,755,094	-11.9%	-18.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	417,902	321,373	148,060	352,449	373,191	378,876	388,972	-1.2%	2.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,620,860	1,670,139	1,891,720	1,823,658	1,548,874	1,288,127	1,135,061	-5.8%	-11.9%
Manufacturer's Depreciation Reimbursement	157,070	139,651	75,195	83,740	137,097	121,256	122,774	-4.0%	1.3%
State Grants	1,557,526	1,593,476	655,288	1,032,553	460,022	361,152	108,287	-35.9%	-70.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	106,743	3,257	189,556	667,151	971,807	288,592	552,802	31.5%	91.6%
Revenues from Other Local Sources	5,972,193	772,526	0	0	96,460	103,319	40,000	-56.6%	-61.3%
Total Expenditures (County only)	17,274,720	13,754,706	18,427,131	14,091,542	8,638,302	8,469,579	7,284,796	-13.4%	-14.0%
Administration	1,860,172	2,217,987	3,825,440	3,907,268	2,985,236	2,221,307	2,354,933	4.0%	6.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,292,241	3,418,310	4,916,629	4,656,658	3,616,621	3,185,675	2,831,081	-2.5%	-11.1%
Transportation	6,225,952	1,325,349	1,785,878	2,002,821	565,588	1,121,735	0	-100.0%	n/a
Health & Human Services	1,119,178	1,149,869	2,108,857	366,287	77,819	466,069	424,624	-14.9%	-8.9%
Environment & Housing	323,307	283,827	360,751	670,168	233,511	0	0	-100.0%	n/a
Recreation & Culture	716,186	1,009,254	1,206,430	1,073,001	465,565	547,176	541,263	-4.6%	-1.1%
Debt Service/Interest on Debt	698,627	654,954	0	0	0	0	11,376	-49.7%	n/a
Land Purchase & Facility Construction	0	0	1,322,294	134,896	0	0	0	n/a	n/a
All Other	3,039,057	3,695,156	2,900,852	1,280,443	693,962	927,617	1,121,519	-15.3%	20.9%

Marlboro County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 /1	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	6,290,661	6,722,907	6,506,493	6,750,682	8,830,643	5,361,432	5,207,259	-3.1%	-2.9%
Revenues from Local Sources	5,087,606	4,731,346	4,908,994	5,636,173	5,101,457	4,394,106	4,578,777	-1.7%	4.2%
Current Property Taxes	1,123,496	1,124,262	1,158,240	1,200,791	1,070,570	1,052,428	1,047,453	-1.2%	-0.5%
Current Real & Personal Property Taxes	1,085,409	1,064,850	1,079,179	1,115,048	960,345	935,575	926,486	-2.6%	-1.0%
Fee In Lieu of Property Tax	20,688	22,261	12,374	24,248	33,417	28,279	38,149	10.7%	34.9%
All Other	17,399	37,151	66,687	61,495	76,808	88,574	82,818	29.7%	-6.5%
Local Options Sales Tax	757,102	648,391	640,589	680,463	699,509	424,292	329,185	-13.0%	-22.4%
Local Hospitality Tax	202,335	221,243	223,731	225,662	228,637	223,784	168,200	-3.0%	-24.8%
Local Accommodations Tax	17,475	14,554	596	1,249	60,453	66,796	65,372	24.6%	-2.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,987,198	2,722,896	2,885,838	3,528,008	3,042,288	2,626,806	2,968,567	-0.1%	13.0%
Licenses & Permits	859,199	913,878	946,684	1,060,670	998,262	964,702	851,876	-0.1%	-11.7%
Service Revenue & Charges	1,833,694	1,506,595	1,557,854	2,273,805	1,795,807	1,553,303	1,983,296	1.3%	27.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	294,305	302,423	381,300	193,533	248,219	108,801	133,395	-12.4%	22.6%
Revenues from State Sources	1,201,257	1,370,806	1,338,547	921,637	622,775	627,366	490,157	-13.9%	-21.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	144,592	153,201	156,546	160,739	160,981	161,938	167,996	2.5%	3.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	490,637	516,590	579,467	525,825	461,791	382,073	313,779	-7.2%	-17.9%
Manufacturer's Depreciation Reimbursement	3	3	0	0	3	3	3	0.0%	0.0%
State Grants	566,025	701,012	602,534	235,073	0	83,352	8,379	-50.4%	-89.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	500,000	139,989	31,985	2,918,660	171,947	31,118	n/a	-81.9%
Revenues from Other Local Sources	1,798	120,755	118,963	160,887	187,751	168,013	107,207	97.7%	-36.2%
Total Expenditures (Cities only)	10,771,620	8,240,822	9,205,601	8,045,659	8,316,557	7,939,699	7,108,841	-6.7%	-10.5%
Administration	1,164,588	1,078,179	1,395,795	1,656,599	1,034,844	1,280,941	869,651	-4.8%	-32.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,041,423	3,294,663	2,900,519	3,217,151	3,579,397	3,462,942	3,343,459	1.6%	-3.5%
Transportation	358,921	27,000	1,321,807	954,787	0	0	0	-100.0%	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,784,161	1,785,063	279,209	448,784	1,441,793	1,476,777	1,458,740	-3.3%	-1.2%
Recreation & Culture	559,769	475,803	603,464	626,131	544,813	289,953	307,856	-9.5%	6.2%
Debt Service/Interest on Debt	1,147,577	1,557,936	825,633	877,767	1,509,760	1,340,076	1,115,715	-0.5%	-16.7%
Purchase of Land & Facility Construction	2,708,285	2,541	1,000	184,882	0	0	0	-100.0%	n/a
All Other	6,896	19,637	1,878,174	79,558	205,950	89,010	13,420	11.7%	-84.9%

* Cities Included: Bennettsville, Blenheim, Clio, McColl & Tatum.

/1 In FYs 11 & 12 Clio was excluded

Marlboro County
Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	10,071,113	10,333,890	9,726,371	10,541,883	10,372,158	10,173,677	9,753,443	-0.5%	-4.1%
Owner Occupied	1,098,191	1,373,060	660,152	626,308	536,642	376,028	453,754	-13.7%	20.7%
Agricultural (Private)	327,312	351,192	354,508	374,866	388,882	372,365	391,372	3.0%	5.1%
Agricultural (Corporate)	207,843	199,075	372,948	395,686	196,519	187,389	192,086	-1.3%	2.5%
Commercial/Rental	2,184,872	2,224,872	2,244,929	2,424,724	2,570,806	2,442,974	2,570,026	2.7%	5.2%
Personal Property (Vehicles)	1,430,257	1,355,088	1,327,953	1,361,074	1,582,371	1,789,490	1,228,473	-2.5%	-31.4%
Other Personal Property	84,097	73,642	81,158	78,611	84,448	68,491	82,144	-0.4%	19.9%
Manufacturing	1,299,881	1,081,047	854,581	1,475,250	1,242,944	1,237,444	1,236,596	-0.8%	-0.1%
Utility	926,635	972,542	967,419	1,052,187	1,225,672	1,105,039	1,061,838	2.3%	-3.9%
Business Personal	319,145	322,607	363,683	400,069	394,639	363,519	378,632	2.9%	4.2%
Motor Carrier	92,730	159,346	156,281	161,223	136,682	140,821	106,726	2.4%	-24.2%
Fee-in-Lieu and Joint Industrial Park	2,100,151	2,221,420	2,342,758	2,191,886	2,012,553	2,090,117	2,051,795	-0.4%	-1.8%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	5,161,365	3,747,305	4,033,737	3,987,722	3,982,785	3,913,550	3,835,259	-4.8%	-2.0%
Owner Occupied	974,419	782,000	837,354	805,050	843,179	804,585	870,714	-1.9%	8.2%
Agricultural (Private)	152,730	116,216	124,985	120,323	124,135	118,158	124,761	-3.3%	5.6%
Agricultural (Corporate)	96,984	65,878	131,486	127,006	62,731	59,462	61,233	-7.4%	3.0%
Commercial/Rental	1,019,505	736,252	791,472	778,281	820,630	775,198	819,270	-3.6%	5.7%
Personal Property (Vehicles)	667,386	448,424	468,183	436,874	505,110	567,836	391,612	-8.5%	-31.0%
Other Personal Property	39,241	24,369	28,613	25,232	26,957	21,733	26,186	-6.5%	20.5%
Manufacturing	606,551	357,738	301,291	473,521	396,762	392,663	394,201	-6.9%	0.4%
Utility	432,386	321,832	341,073	337,728	391,248	350,648	338,492	-4.0%	-3.5%
Business Personal	148,919	106,757	128,220	128,413	125,973	115,351	120,700	-3.4%	4.6%
Motor Carrier	43,270	52,730	55,098	51,749	43,630	44,685	34,022	-3.9%	-23.9%
Fee-in-Lieu and Joint Industrial Park	979,972	735,109	825,962	703,545	642,429	663,230	654,069	-6.5%	-1.4%

McCormick County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	23,390,597	21,289,997	23,700,812	34,410,055	22,200,887	22,092,086	26,959,328	2.4%	22.0%
Revenues from Local Sources	13,069,987	12,629,029	12,536,828	23,522,227	11,696,847	12,464,819	17,095,831	4.6%	37.2%
Current Property Taxes	9,759,910	9,127,414	8,969,035	9,399,829	8,744,945	9,034,581	9,595,429	-0.3%	6.2%
Current Real & Personal Property Taxes	7,940,040	8,714,115	8,469,793	8,886,854	8,057,746	8,401,462	9,019,118	2.1%	7.4%
Fee In Lieu of Property Tax (only Counties and Cities)	1,197,144	4,460	24,074	21,158	23,609	16,808	12,429	-53.3%	-26.1%
All Other	622,725	408,839	475,167	491,817	663,589	616,311	563,882	-1.6%	-8.5%
Local Options Sales Tax	895,970	499,751	527,387	541,062	583,953	588,125	531,048	-8.3%	-9.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	118,498	122,891	120,118	110,608	117,016	130,096	n/a	11.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,414,107	2,883,366	2,917,515	13,461,218	2,257,341	2,725,096	6,839,258	19.0%	151.0%
Licenses & Permits	494,214	701,024	530,684	434,228	436,898	417,734	418,817	-2.7%	0.3%
Service Revenue & Charges	953,354	1,493,164	1,726,883	1,463,479	1,297,489	1,969,261	1,484,413	7.7%	-24.6%
Bonds & Leases	115,000	0	0	11,000,000	0	0	4,491,990	84.2%	n/a
Miscellaneous	851,539	689,178	659,948	563,511	522,954	338,101	444,038	-10.3%	31.3%
Revenues from State Sources	6,659,289	5,931,578	8,721,807	8,389,443	7,446,407	6,992,429	7,677,897	2.4%	9.8%
Reimbursements for Property Tax Relief (Tier 1)	404,119	404,119	404,119	404,119	404,119	404,119	404,119	0.0%	0.0%
Homestead Exemption (Tier 2) /1	660,451	601,738	625,851	665,352	676,775	700,571	720,852	1.5%	2.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,047,277	1,075,121	1,116,464	1,126,593	1,148,294	n/a	1.9%
\$2.5 Million Minimum Disbursement /3	0	0	1,452,723	1,424,879	1,383,536	1,373,407	1,351,706	n/a	-1.6%
State-Shared Taxes (Aid to Subdivisions)	919,269	841,671	913,457	997,009	719,181	639,382	551,444	-8.2%	-13.8%
Manufacturer's Depreciation Reimbursement	116,368	86,183	79,186	70,435	57,381	59,706	55,855	-11.5%	-6.4%
State Grants	1,338,919	1,072,453	938,962	1,091,004	1,000,822	993,785	1,567,057	2.7%	57.7%
Education Finance Act (EFA)	1,451,448	1,431,406	1,711,127	1,200,614	840,258	769,803	900,772	-7.6%	17.0%
Education Improvement Act (EIA)	1,487,183	1,383,332	1,451,967	1,351,798	1,159,213	846,285	854,070	-8.8%	0.9%
Education Lottery	281,532	110,676	97,138	109,112	88,658	78,778	123,728	-12.8%	57.1%
Revenues from Federal Sources	3,599,922	2,672,024	2,377,010	2,422,926	2,966,322	2,530,796	2,062,243	-8.9%	-18.5%
Revenues from Other Local Sources	61,399	57,366	65,167	75,459	91,311	104,042	123,357	12.3%	18.6%
Total Expenditures (School Dist., Counties, & Cities)	21,250,513	18,715,893	20,905,181	22,121,442	29,688,146	21,629,620	20,947,701	-0.2%	-3.2%
Administration	7,375,271	6,967,924	8,259,236	8,410,466	7,931,346	8,017,414	7,735,768	0.8%	-3.5%
Instruction	5,018,328	5,081,857	5,510,041	5,343,490	5,458,736	5,063,986	4,756,405	-0.9%	-6.1%
Public Safety	1,436,798	2,085,821	2,552,316	2,038,263	1,947,338	2,254,164	1,996,574	5.6%	-11.4%
Transportation	736,908	54,575	60,406	52,228	124,917	171,154	0	-100.0%	n/a
Health & Human Services	1,102,578	1,323,469	1,310,411	1,279,953	1,284,425	1,194,727	1,379,924	3.8%	15.5%
Environment & Housing	141,723	485,776	504,942	150,719	151,978	160,565	155,885	1.6%	-2.9%
Recreation & Culture	273,898	225,130	291,301	242,271	242,961	224,901	202,757	-4.9%	-9.8%
Debt Service/Interest on Debt /4	3,842,924	1,096,588	1,146,638	1,377,730	1,927,593	2,678,674	3,738,295	-0.5%	39.6%
Land Purchase & Facility Construction	354,574	456,720	644,228	2,471,235	9,955,928	1,333,484	225,957	-7.2%	-83.1%
All Other	967,511	938,033	625,662	755,087	662,924	530,551	756,136	-4.0%	42.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

McCormick County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	9,759,910	9,127,414	8,969,035	9,399,829	8,744,945	9,034,581	9,595,429	-0.3%	6.2%
School District Total	4,730,890	5,241,453	4,768,075	4,965,401	4,049,827	4,426,558	4,918,835	0.7%	11.1%
County Total	4,877,778	3,702,464	4,029,956	4,254,435	4,529,858	4,450,969	4,478,864	-1.4%	0.6%
Cities Total	151,242	183,497	171,004	179,993	165,260	157,054	197,730	4.6%	25.9%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	31,517,424	38,142,364	39,720,317	42,192,103	42,542,350	42,257,966	43,984,015	5.7%	4.1%
Owner Occupied (4% assessment ratio)	10,211,600	12,756,370	13,465,410	14,411,550	15,310,140	15,955,280	16,927,300	8.8%	6.1%
Agricultural (Private) (4%)	663,260	651,520	656,550	690,740	702,410	701,530	698,100	0.9%	-0.5%
Agricultural (Corporate) (6%)	170,110	164,270	157,520	146,380	136,300	135,560	139,790	-3.2%	3.1%
Commercial/Rental (6%)	10,026,760	13,778,700	13,998,700	15,151,050	15,180,520	14,843,890	15,752,120	7.8%	6.1%
Personal Property (Vehicles) /6	3,989,787	3,970,419	4,386,167	4,339,921	3,789,514	3,524,933	3,467,911	-2.3%	-1.6%
Other Personal Property County (10.5%)	498,630	563,700	609,720	630,200	689,500	489,040	575,990	2.4%	17.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	1,476,980	1,384,760	1,190,120	1,165,150	1,158,490	1,202,160	1,166,610	-3.9%	-3.0%
Utility (10.5%)	3,346,640	3,482,863	3,598,836	3,832,488	3,864,496	3,925,626	3,841,679	2.3%	-2.1%
Business Personal (10.5%)	452,320	532,470	520,830	664,390	666,080	618,050	650,780	6.3%	5.3%
Motor Carrier (9.5%)\\	681,337	820,820	931,053	973,980	851,380	724,124	661,020	-0.5%	-8.7%
Fee-in-Lieu and Joint Industrial Park /7	0	36,472	205,411	186,254	193,520	137,773	102,715	n/a	-25.4%
Total Average Millage Rates /2	315.0	319.3	320.2	319.2	319.2	316.8	326.8	0.6%	3.1%
School Districts /3	162.9	148.0	156.6	152.7	130.9	141.0	147.1	-1.7%	4.4%
Counties /4	126.7	103.2	107.4	107.3	113.1	112.6	109.3	-2.4%	-2.9%
Cities & Special Purpose Districts /5	25.4	68.1	56.3	59.2	75.2	63.3	70.4	18.5%	11.3%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	9,759,910	9,127,414	8,969,035	9,399,829	8,744,945	9,034,581	9,595,429	-0.3%	6.2%
Owner Occupied	2,054,673	2,381,632	1,659,343	1,791,407	1,732,061	2,016,007	2,289,632	1.8%	13.6%
Agricultural (Private)	202,600	173,013	182,190	188,651	180,277	186,747	188,179	-1.2%	0.8%
Agricultural (Corporate)	51,962	43,622	43,711	39,978	34,982	36,086	37,682	-5.2%	4.4%
Commercial/Rental	3,062,781	3,658,972	3,884,576	4,137,967	3,896,152	3,951,438	4,246,118	5.6%	7.5%
Personal Property (Vehicles)	1,218,723	1,054,356	1,217,141	1,185,294	972,597	938,336	934,805	-4.3%	-0.4%
Other Personal Property County	152,312	149,692	169,195	172,117	176,963	130,182	155,263	0.3%	19.3%
Manufacturing	1,648,304	372,187	354,327	339,377	320,941	336,823	326,898	-23.6%	-2.9%
Utility	1,022,267	924,884	998,661	1,046,707	991,841	1,045,000	1,035,557	0.2%	-0.9%
Business Personal	138,166	141,399	144,528	181,454	170,953	164,525	175,423	4.1%	6.6%
Motor Carrier	208,122	217,971	258,363	266,008	218,511	192,762	178,184	-2.6%	-7.6%
Fee-in-Lieu and Joint Industrial Park	0	9,685	57,001	50,869	49,668	36,675	27,688	n/a	-24.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

McCormick County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	12,277,735	12,025,743	15,019,238	25,764,687	13,611,069	12,930,906	17,632,223	6.2%	36.4%
Revenues from Local Sources	5,681,893	5,974,327	5,670,619	16,636,771	4,745,983	4,921,593	10,025,402	9.9%	103.7%
Current Property Taxes	4,730,890	5,241,453	4,768,075	4,965,401	4,049,827	4,426,558	4,918,835	0.7%	11.1%
Current Real & Personal Property Taxes	4,609,453	5,101,238	4,619,705	4,811,609	3,917,097	4,313,665	4,779,009	0.6%	10.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	121,437	140,215	148,370	153,792	132,730	112,893	139,826	2.4%	23.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	951,003	732,874	902,544	11,671,370	696,156	495,035	5,106,567	32.3%	931.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	290,770	299,421	446,550	330,562	266,280	270,015	324,261	1.8%	20.1%
Bonds & Leases	115,000	0	0	11,000,000	0	0	4,491,990	84.2%	n/a
Miscellaneous	545,233	433,453	455,994	340,808	429,876	225,020	290,316	-10.0%	29.0%
Revenues from State Sources	5,007,889	4,439,344	7,427,630	6,940,409	6,340,898	5,885,530	5,929,144	2.9%	0.7%
Reimbursements for Property Tax Relief (Tier 1)	404,119	404,119	404,119	404,119	404,119	404,119	404,119	0.0%	0.0%
Homestead Exemption (Tier 2) /1	320,925	331,519	337,497	342,268	339,956	343,977	348,394	1.4%	1.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	1,047,277	1,075,121	1,116,464	1,126,593	1,148,294	n/a	1.9%
\$2.5 Million Minimum Disbursement /3	0	0	1,452,723	1,424,879	1,383,536	1,373,407	1,351,706	n/a	-1.6%
State-Shared Taxes (Aid to Subdivisions)	8,870	8,870	8,870	8,870	8,870	8,870	8,870	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	36,366	37,259	29,948	31,442	30,118	31,145	29,113	-3.6%	-6.5%
State Grants 4/	1,017,446	732,163	886,964	992,186	969,706	902,553	760,078	-4.7%	-15.8%
Education Finance Act (EFA)	1,451,448	1,431,406	1,711,127	1,200,614	840,258	769,803	900,772	-7.6%	17.0%
Education Improvement Act (EIA)	1,487,183	1,383,332	1,451,967	1,351,798	1,159,213	846,285	854,070	-8.8%	0.9%
Education Lottery	281,532	110,676	97,138	109,112	88,658	78,778	123,728	-12.8%	57.1%
Revenues from Federal Sources	1,587,953	1,612,072	1,920,989	2,187,507	2,524,188	2,123,783	1,677,677	0.9%	-21.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	11,510,256	12,469,986	13,144,725	15,070,149	22,781,151	14,378,415	14,362,429	3.8%	-0.1%
Administration	4,780,237	5,269,929	5,501,455	5,521,204	5,375,206	5,435,858	5,378,562	2.0%	-1.1%
Instruction	5,018,328	5,081,857	5,510,041	5,343,490	5,458,736	5,063,986	4,756,405	-0.9%	-6.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	174,232	205,145	213,896	187,430	137,486	45,606	249,942	6.2%	448.0%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	82,664	31,996	38,992	40,716	32,925	1,761	0	-100.0%	n/a
Debt Service/Interest on Debt	1,105,625	1,096,588	1,146,638	1,331,192	1,764,114	2,546,017	3,738,295	22.5%	46.8%
Purchase of Land & Facility Construction	338,939	456,720	606,553	2,471,235	9,950,065	1,271,198	225,957	-6.5%	-82.2%
All Other	10,231	327,751	127,150	174,882	62,619	13,989	13,268	4.4%	-5.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

McCormick County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	9,060,654	7,736,985	7,312,655	7,606,124	7,586,444	8,178,370	8,255,596	-1.5%	0.9%
Revenues from Local Sources	6,628,900	5,803,997	5,988,508	6,049,317	6,151,793	6,730,207	6,168,196	-1.2%	-8.4%
Current Property Taxes	4,877,778	3,702,464	4,029,956	4,254,435	4,529,858	4,450,969	4,478,864	-1.4%	0.6%
Current Real & Personal Property Taxes	3,196,268	3,433,789	3,682,376	3,907,366	3,982,045	3,937,598	4,048,821	4.0%	2.8%
Fee In Lieu of Property Tax	1,196,050	4,147	24,074	21,158	23,609	16,808	12,429	-53.3%	-26.1%
All Other	485,459	264,528	323,505	325,911	524,203	496,563	417,614	-2.5%	-15.9%
Local Options Sales Tax (1%)	702,653	272,048	268,574	298,547	329,810	341,811	324,277	-12.1%	-5.1%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	118,498	122,891	120,118	110,608	117,016	130,096	n/a	11.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,048,469	1,710,987	1,567,087	1,376,217	1,181,517	1,820,410	1,234,959	2.8%	-32.2%
Licenses & Permits	258,248	423,458	230,459	143,632	156,447	112,804	97,800	-14.9%	-13.3%
Service Revenue & Charges	583,496	1,115,555	1,201,677	1,055,874	955,867	1,623,605	1,086,334	10.9%	-33.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	206,725	171,974	134,951	176,711	69,203	84,001	50,825	-20.9%	-39.5%
Revenues from State Sources	1,157,364	1,163,164	1,041,828	1,266,815	950,455	950,233	1,596,979	5.5%	68.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	311,062	238,681	258,300	291,885	305,446	323,055	339,571	1.5%	5.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	741,850	754,593	710,714	852,017	590,324	512,624	427,658	-8.8%	-16.6%
Manufacturer's Depreciation Reimbursement	62,741	33,107	22,131	24,095	23,569	24,372	22,771	-15.5%	-6.6%
State Grants	41,711	136,783	50,683	98,818	31,116	90,182	806,979	63.8%	794.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,230,991	726,947	224,635	229,870	408,253	402,294	384,566	-17.6%	-4.4%
Revenues from Other Local Sources	43,399	42,877	57,684	60,122	75,943	95,636	105,855	16.0%	10.7%
Total Expenditures (County only)	8,917,618	5,338,588	6,681,627	6,126,992	5,880,389	6,084,508	5,646,471	-7.3%	-7.2%
Administration	2,488,873	1,583,299	2,518,679	2,675,356	2,339,130	2,381,214	2,200,052	-2.0%	-7.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,058,815	1,576,611	1,981,075	1,547,183	1,494,254	1,588,987	1,541,094	6.5%	-3.0%
Transportation	689,690	0	0	0	0	0	0	-100.0%	n/a
Health & Human Services	928,346	1,118,324	1,096,515	1,092,523	1,146,939	1,149,121	1,129,982	3.3%	-1.7%
Environment & Housing	141,723	485,776	504,942	150,719	151,978	160,565	155,885	1.6%	-2.9%
Recreation & Culture	186,810	193,134	247,220	191,807	197,044	217,565	202,757	1.4%	-6.8%
Debt Service/Interest on Debt	2,737,299	0	0	0	94,871	132,657	0	-100.0%	n/a
Land Purchase & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	686,062	381,444	333,196	469,404	456,173	454,399	416,701	-8.0%	-8.3%

McCormick County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	2,052,208	1,527,269	1,368,919	1,039,244	1,003,374	982,810	1,071,509	-10.3%	9.0%
Revenues from Local Sources	759,194	850,705	877,701	836,139	799,071	813,019	902,233	2.9%	11.0%
Current Property Taxes	151,242	183,497	171,004	179,993	165,260	157,054	197,730	4.6%	25.9%
Current Real & Personal Property Taxes	134,319	179,088	167,712	167,879	158,604	150,199	191,288	6.1%	27.4%
Fee In Lieu of Property Tax	1,094	313	0	0	0	0	0	-100.0%	n/a
All Other	15,829	4,096	3,292	12,114	6,656	6,855	6,442	-13.9%	-6.0%
Local Options Sales Tax	193,317	227,703	258,813	242,515	254,143	246,314	206,771	1.1%	-16.1%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	414,635	439,505	447,884	413,631	379,668	409,651	497,732	3.1%	21.5%
Licenses & Permits	235,966	277,566	300,225	290,596	280,451	304,930	321,017	5.3%	5.3%
Service Revenue & Charges	79,088	78,188	78,656	77,043	75,342	75,641	73,818	-1.1%	-2.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	99,581	83,751	69,003	45,992	23,875	29,080	102,897	0.5%	253.8%
Revenues from State Sources	494,036	329,070	252,349	182,219	155,054	156,666	151,774	-17.9%	-3.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	28,464	31,538	30,054	31,199	31,373	33,539	32,887	2.4%	-1.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	168,549	78,208	193,873	136,122	119,987	117,888	114,916	-6.2%	-2.5%
Manufacturer's Depreciation Reimbursement	17,261	15,817	27,107	14,898	3,694	4,189	3,971	-21.7%	-5.2%
State Grants	279,762	203,507	1,315	0	0	1,050	0	-100.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	780,978	333,005	231,386	5,549	33,881	4,719	0	-100.0%	n/a
Revenues from Other Local Sources	18,000	14,489	7,483	15,337	15,368	8,406	17,502	-0.5%	108.2%
Total Expenditures (Cities only)	822,639	907,319	1,078,829	924,301	1,026,606	1,166,697	938,801	2.2%	-19.5%
Administration	106,161	114,696	239,102	213,906	217,010	200,342	157,154	6.8%	-21.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	377,983	509,210	571,241	491,080	453,084	665,177	455,480	3.2%	-31.5%
Transportation	47,218	54,575	60,406	52,228	124,917	171,154	0	-100.0%	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	4,424	0	5,089	9,748	12,992	5,575	0	-100.0%	n/a
Debt Service/Interest on Debt	0	0	0	46,538	68,608	0	0	n/a	n/a
Purchase of Land & Facility Construction	15,635	0	37,675	0	5,863	62,286	0	-100.0%	n/a
All Other	271,218	228,838	165,316	110,801	144,132	62,163	326,167	3.1%	424.7%

* Cities Included: McCormick, Parksville & Plum Branch.

McCormick County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	4,730,890	5,241,453	4,768,075	4,965,401	4,049,827	4,426,558	4,918,835	0.7%	11.1%
Owner Occupied	1,259,617	1,483,992	657,040	722,055	484,096	718,566	938,054	-4.8%	30.5%
Agricultural (Private)	108,062	96,434	102,804	105,507	91,972	98,897	102,710	-0.8%	3.9%
Agricultural (Corporate)	27,715	24,314	24,665	22,359	17,847	19,110	20,567	-4.9%	7.6%
Commercial/Rental	1,633,620	2,039,429	2,191,939	2,314,250	1,987,707	2,092,601	2,317,567	6.0%	10.8%
Personal Property (Vehicles)	650,040	587,674	686,793	662,902	496,191	496,924	510,224	-4.0%	2.7%
Other Personal Property	81,240	83,435	95,471	96,260	90,282	68,942	84,744	0.7%	22.9%
Manufacturing	240,638	204,963	186,351	177,971	151,690	169,473	171,640	-5.5%	1.3%
Utility	545,255	515,510	563,512	585,394	506,009	553,411	565,216	0.6%	2.1%
Business Personal	73,695	78,813	81,552	101,482	87,215	87,129	95,747	4.5%	9.9%
Motor Carrier	111,008	121,492	145,786	148,771	111,478	102,083	97,254	-2.2%	-4.7%
Fee-in-Lieu and Joint Industrial Park	0	5,398	32,164	28,449	25,339	19,422	15,112	n/a	-22.2%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	3,992,789	3,936,998	4,264,182	4,525,162	4,811,695	4,757,216	4,806,007	3.1%	1.0%
Owner Occupied	1,293,658	1,316,694	1,445,582	1,545,659	1,731,633	1,796,175	1,849,597	6.1%	3.0%
Agricultural (Private)	84,025	67,249	70,484	74,083	79,445	78,975	76,279	-1.6%	-3.4%
Agricultural (Corporate)	21,550	16,956	16,911	15,699	15,416	15,261	15,274	-5.6%	0.1%
Commercial/Rental	1,270,242	1,422,217	1,502,833	1,624,971	1,716,972	1,671,060	1,721,189	5.2%	3.0%
Personal Property (Vehicles)	505,447	409,821	470,878	465,463	428,608	396,821	378,929	-4.7%	-4.5%
Other Personal Property	63,169	58,184	65,457	67,590	77,985	55,054	62,937	-0.1%	14.3%
Manufacturing	187,111	142,933	127,766	124,964	131,029	135,334	127,472	-6.2%	-5.8%
Utility	423,970	359,496	386,354	411,040	437,089	441,930	419,769	-0.2%	-5.0%
Business Personal	57,302	54,961	55,914	71,257	75,336	69,577	71,109	3.7%	2.2%
Motor Carrier	86,315	84,724	99,953	104,461	96,294	81,519	72,228	-2.9%	-11.4%
Fee-in-Lieu and Joint Industrial Park	0	3,765	22,052	19,976	21,888	15,510	11,223	n/a	-27.6%

Newberry County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	181,097,761	107,987,058	113,592,994	111,042,886	106,138,897	106,797,950	114,012,479	-7.4%	6.8%
Revenues from Local Sources	138,174,025	63,330,994	59,873,655	59,508,932	57,362,922	57,233,752	65,495,687	-11.7%	14.4%
Current Property Taxes	31,752,382	41,131,154	38,860,774	41,140,550	40,739,985	41,259,870	41,713,057	4.7%	1.1%
Current Real & Personal Property Taxes	30,642,944	39,427,478	36,186,971	38,149,779	37,958,199	38,221,852	38,902,100	4.1%	1.8%
Fee In Lieu of Property Tax (only Counties and Cities)	523,333	908,716	836,958	1,086,923	1,223,171	1,313,187	1,285,906	16.2%	-2.1%
All Other	586,105	794,959	1,836,844	1,903,848	1,558,615	1,724,832	1,525,051	17.3%	-11.6%
Local Options Sales Tax	3,432	43,315	0	6,877	467	58	164	-39.8%	180.0%
Local Hospitality Tax	436,221	469,236	481,619	479,544	499,413	541,527	554,879	4.1%	2.5%
Local Accommodations Tax	45,882	78,591	79,481	74,033	92,856	98,316	92,736	12.4%	-5.7%
Capital Projects/Transportation Tax	4,011,119	3,469,682	3,523,525	3,627,028	3,451,418	3,501,041	3,346,566	-3.0%	-4.4%
Licenses, fees, Charges, Bonds, etc.	101,924,989	18,139,016	16,928,257	14,180,900	12,578,783	11,832,939	19,788,286	-23.9%	67.2%
Licenses & Permits	1,965,415	2,233,561	2,217,069	2,144,299	2,018,046	1,798,348	2,011,254	0.4%	11.8%
Service Revenue & Charges	8,506,741	10,934,461	10,147,989	7,919,615	7,338,777	7,106,290	6,672,154	-4.0%	-6.1%
Bonds & Leases	87,468,878	0	0	0	0	0	7,683,080	-33.3%	n/a
Miscellaneous	3,983,955	4,970,994	4,563,199	4,116,986	3,221,960	2,928,301	3,421,798	-2.5%	16.9%
Revenues from State Sources	32,619,678	35,002,758	40,497,083	37,974,881	34,726,638	33,094,007	34,776,100	1.1%	5.1%
Reimbursements for Property Tax Relief (Tier 1)	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,405,139	2,684,457	2,398,692	2,837,887	2,858,253	2,785,772	2,781,750	2.5%	-0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	4,108,882	4,205,199	4,485,100	4,555,001	4,708,801	n/a	3.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,772,618	2,957,913	3,156,050	3,040,578	2,707,387	2,298,256	2,043,421	-5.0%	-11.1%
Manufacturer's Depreciation Reimbursement	488,140	498,676	531,817	511,525	501,618	499,374	459,287	-1.0%	-8.0%
State Grants	5,904,193	6,885,039	7,183,553	7,277,140	7,480,330	7,119,179	7,404,901	3.8%	4.0%
Education Finance Act (EFA)	13,278,009	13,792,658	14,801,141	12,476,541	9,900,471	8,788,211	10,508,610	-3.8%	19.6%
Education Improvement Act (EIA)	4,882,834	5,624,469	5,799,711	5,058,379	4,266,490	4,442,867	4,440,168	-1.6%	-0.1%
Education Lottery	740,133	410,933	368,625	419,020	378,377	456,736	280,549	-14.9%	-38.6%
Revenues from Federal Sources	8,271,810	7,729,807	9,089,445	11,336,075	11,841,015	14,308,444	9,192,041	1.8%	-35.8%
Revenues from Other Local Sources	2,032,248	1,923,500	4,132,811	2,222,998	2,208,322	2,161,747	4,548,651	14.4%	110.4%
Total Expenditures (School Dist., Counties, & Cities)	110,410,455	119,081,053	131,638,548	126,317,079	112,285,067	102,518,489	127,845,760	2.5%	24.7%
Administration	27,370,858	33,081,039	33,212,930	35,277,481	32,401,849	30,980,023	35,427,260	4.4%	14.4%
Instruction	31,160,800	32,269,462	33,338,357	33,666,261	32,079,377	30,803,767	31,146,036	0.0%	1.1%
Public Safety	13,003,453	11,233,492	11,839,235	12,713,004	13,605,698	15,034,962	16,513,577	4.1%	9.8%
Transportation	3,180,589	3,264,027	6,474,071	2,827,786	2,816,184	4,252,034	4,880,389	7.4%	14.8%
Health & Human Services	876,386	575,273	765,195	578,543	295,260	277,191	375,609	-13.2%	35.5%
Environment & Housing	2,904,755	1,039,775	1,029,764	3,683,116	4,149,298	1,587,995	3,220,142	1.7%	102.8%
Recreation & Culture	1,100,445	852,023	882,632	1,145,715	1,142,009	1,177,678	1,387,965	3.9%	17.9%
Debt Service/Interest on Debt /4	9,332,681	7,784,425	6,497,050	5,715,958	5,775,764	5,764,408	12,170,307	4.5%	111.1%
Land Purchase & Facility Construction	18,302,601	20,518,888	29,931,950	28,491,003	16,214,127	10,897,009	10,070,753	-9.5%	-7.6%
All Other	3,177,887	8,462,649	7,667,364	2,218,212	3,805,501	1,743,422	12,653,722	25.9%	625.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Newberry County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	31,752,382	41,131,154	38,860,774	41,140,550	40,739,985	41,259,870	41,713,057	4.7%	1.1%
School District Total	19,307,052	23,086,918	20,420,768	21,268,005	21,215,458	21,353,791	21,928,392	2.1%	2.7%
County Total	10,162,226	15,747,253	16,295,408	17,609,909	17,269,229	17,700,151	17,502,860	9.5%	-1.1%
Cities Total	2,283,104	2,296,983	2,144,598	2,262,636	2,255,298	2,205,928	2,281,805	0.0%	3.4%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	100,864,571	122,329,318	122,649,144	121,603,019	122,520,587	129,459,629	131,702,895	4.5%	1.7%
Owner Occupied (4% assessment ratio)	25,697,640	37,738,070	38,600,160	39,704,810	40,633,730	44,962,130	45,614,910	10.0%	1.5%
Agricultural (Private) (4%)	1,872,430	1,862,950	1,931,940	1,957,440	1,997,490	2,011,560	2,044,970	1.5%	1.7%
Agricultural (Corporate) (6%)	516,500	496,340	417,920	1,822,980	518,710	509,360	479,260	-1.2%	-5.9%
Commercial/Rental (6%)	23,559,820	32,362,330	31,899,760	30,861,840	33,527,610	35,888,310	36,104,500	7.4%	0.6%
Personal Property (Vehicles) /6	15,003,220	13,879,900	13,365,330	12,640,570	11,143,241	10,560,806	11,591,860	-4.2%	9.8%
Other Personal Property County (10.5%)	1,422,360	1,432,250	1,450,140	1,601,916	2,022,260	1,855,215	1,934,961	5.3%	4.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	10,727,605	11,028,557	10,534,432	9,321,010	8,848,170	8,905,300	8,850,350	-3.2%	-0.6%
Utility (10.5%)	9,315,420	9,963,300	9,767,590	10,597,230	10,585,390	10,544,970	10,619,780	2.2%	0.7%
Business Personal (10.5%)	4,743,730	5,045,950	5,194,490	5,314,340	4,558,420	4,771,310	5,007,790	0.9%	5.0%
Motor Carrier (9.5%)\\	857,461	929,337	968,671	944,146	851,680	750,360	619,750	-5.3%	-17.4%
Fee-in-Lieu and Joint Industrial Park /7	7,148,385	7,590,334	8,518,711	6,836,737	7,833,886	8,700,308	8,834,764	3.6%	1.5%
Total Average Millage Rates /2									
	432.4	446.5	454.3	451.5	431.2	431.3	428.5	-0.1%	-0.6%
School Districts /3	212.7	206.3	217.5	227.1	227.3	216.7	218.6	0.5%	0.8%
Counties /4	103.3	129.1	131.1	144.8	139.9	134.7	131.0	4.0%	-2.7%
Cities & Special Purpose Districts /5	116.3	111.1	105.7	79.5	63.9	79.9	78.9	-6.3%	-1.2%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	31,752,382	41,131,154	38,860,774	41,140,550	40,739,985	41,259,870	41,713,057	4.7%	1.1%
Owner Occupied	4,562,765	9,066,362	6,034,952	6,887,477	6,761,707	7,680,068	7,701,157	9.1%	0.3%
Agricultural (Private)	664,265	686,149	735,292	792,700	799,005	768,144	777,387	2.7%	1.2%
Agricultural (Corporate)	183,234	182,809	159,059	738,248	207,486	194,507	182,189	-0.1%	-6.3%
Commercial/Rental	8,358,102	11,919,474	12,140,980	12,498,056	13,411,193	13,704,480	13,724,977	8.6%	0.1%
Personal Property (Vehicles)	5,322,555	5,112,151	5,086,816	5,119,026	4,457,346	4,032,799	4,406,598	-3.1%	9.3%
Other Personal Property County	504,598	527,517	551,920	648,725	808,913	708,441	735,567	6.5%	3.8%
Manufacturing	4,329,067	4,970,680	4,846,341	4,861,634	4,762,478	4,713,807	4,650,330	1.2%	-1.3%
Utility	3,304,746	3,669,615	3,717,524	4,291,538	4,234,203	4,026,752	4,037,066	3.4%	0.3%
Business Personal	1,682,890	1,858,490	1,977,012	2,152,137	1,823,388	1,821,995	1,903,691	2.1%	4.5%
Motor Carrier	304,194	342,287	368,674	382,349	340,676	286,536	235,595	-4.2%	-17.8%
Fee-in-Lieu and Joint Industrial Park	2,535,967	2,795,620	3,242,203	2,768,659	3,133,589	3,322,341	3,358,499	4.8%	1.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Newberry County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	148,291,399	67,438,126	70,901,768	68,181,414	66,178,935	64,839,357	73,272,809	-11.1%	13.0%
Revenues from Local Sources	113,492,149	30,712,580	27,520,679	26,953,352	25,957,906	25,831,858	34,517,278	-18.0%	33.6%
Current Property Taxes	19,307,052	23,086,918	20,420,768	21,268,005	21,215,458	21,353,791	21,928,392	2.1%	2.7%
Current Real & Personal Property Taxes	19,114,724	22,924,393	20,097,325	21,046,933	21,029,080	21,223,398	21,777,719	2.2%	2.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	192,328	162,525	323,443	221,072	186,378	130,393	150,673	-4.0%	15.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	94,185,097	7,625,662	7,099,911	5,685,347	4,742,448	4,478,067	12,588,886	-28.5%	181.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	4,396,678	5,538,672	4,615,209	3,028,323	2,358,473	2,305,635	2,316,870	-10.1%	0.5%
Bonds & Leases	87,468,878	0	0	0	0	0	7,683,080	-33.3%	n/a
Miscellaneous	2,319,541	2,086,990	2,484,702	2,657,024	2,383,975	2,172,432	2,588,936	1.8%	19.2%
Revenues from State Sources	28,164,435	29,616,755	35,773,498	33,082,801	29,643,213	29,117,399	31,075,270	1.7%	6.7%
Reimbursements for Property Tax Relief (Tier 1)	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,472,621	1,549,572	1,588,094	1,563,336	1,573,416	1,572,371	1,577,493	1.2%	0.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	4,108,882	4,205,199	4,485,100	4,555,001	4,708,801	n/a	3.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	128,540	168,635	168,635	168,635	168,635	168,635	168,635	4.6%	0.0%
Manufacturer's Depreciation Reimbursement	326,062	304,393	331,264	321,282	320,401	314,581	304,104	-1.2%	-3.3%
State Grants 4/	5,187,624	5,617,483	6,458,534	6,721,797	6,401,711	6,670,385	6,938,298	5.0%	4.0%
Education Finance Act (EFA)	13,278,009	13,792,658	14,801,141	12,476,541	9,900,471	8,788,211	10,508,610	-3.8%	19.6%
Education Improvement Act (EIA)	4,882,834	5,624,469	5,799,711	5,058,379	4,266,490	4,442,867	4,440,168	-1.6%	-0.1%
Education Lottery	740,133	410,933	368,625	419,020	378,377	456,736	280,549	-14.9%	-38.6%
Revenues from Federal Sources	6,634,815	7,108,791	7,607,591	8,145,261	10,577,816	9,890,100	7,680,261	2.5%	-22.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	76,602,760	80,021,530	93,228,569	86,912,329	69,832,649	62,844,135	70,058,787	-1.5%	11.5%
Administration	21,767,188	23,509,905	26,361,791	27,197,263	24,983,666	24,799,013	25,483,491	2.7%	2.8%
Instruction	31,160,800	32,269,462	33,338,357	33,666,261	32,079,377	30,803,767	31,146,036	0.0%	1.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	1,691	0	0	0	0	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	9,436	4,409	12,530	4,920	5,456	7,017	5,640	-8.2%	-19.6%
Debt Service/Interest on Debt	8,968,801	6,314,820	6,140,979	5,390,778	5,462,309	5,498,375	11,967,516	4.9%	117.7%
Purchase of Land & Facility Construction	14,522,633	17,718,493	27,171,957	20,408,639	6,925,354	1,487,090	1,200,833	-34.0%	-19.2%
All Other	172,211	204,441	202,955	244,468	376,487	248,873	255,271	6.8%	2.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Newberry County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	22,277,150	30,669,197	29,921,362	32,313,892	29,790,322	29,742,990	27,700,462	3.7%	-6.9%
Revenues from Local Sources	17,373,318	24,798,509	24,903,014	25,442,982	24,366,612	24,541,739	23,952,524	5.5%	-2.4%
Current Property Taxes	10,162,226	15,747,253	16,295,408	17,609,909	17,269,229	17,700,151	17,502,860	9.5%	-1.1%
Current Real & Personal Property Taxes	9,431,783	14,272,280	14,010,356	14,940,193	14,746,365	14,879,056	14,936,547	8.0%	0.4%
Fee In Lieu of Property Tax	495,691	906,345	834,025	1,085,465	1,220,585	1,310,111	1,282,003	17.2%	-2.1%
All Other	234,752	568,627	1,451,026	1,584,251	1,302,279	1,510,985	1,284,310	32.7%	-15.0%
Local Options Sales Tax	0	0	0	6,877	467	58	164	n/a	180.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	3,754,749	3,469,682	3,511,457	3,596,008	3,434,887	3,494,878	3,340,403	-1.9%	-4.4%
Licenses, fees, Charges, Bonds, etc.	3,456,343	5,581,574	5,096,149	4,230,188	3,662,029	3,346,651	3,109,098	-1.7%	-7.1%
Licenses & Permits	317,353	465,901	392,189	374,313	259,749	202,319	186,860	-8.4%	-7.6%
Service Revenue & Charges	2,086,247	3,073,815	3,251,017	2,756,090	2,970,943	2,865,200	2,387,449	2.3%	-16.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,052,743	2,041,858	1,452,943	1,099,785	431,337	279,132	534,789	-10.7%	91.6%
Revenues from State Sources	3,473,716	4,331,284	3,695,610	3,850,128	4,265,644	3,210,484	3,088,011	-1.9%	-3.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	752,465	953,804	613,777	1,088,051	1,097,681	1,047,192	1,032,915	5.4%	-1.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,109,391	2,231,003	2,388,368	2,296,841	2,013,627	1,662,865	1,463,400	-5.9%	-12.0%
Manufacturer's Depreciation Reimbursement	161,711	193,965	200,163	189,693	180,723	170,568	147,922	-1.5%	-13.3%
State Grants	450,149	952,512	493,302	275,543	973,613	329,859	443,773	-0.2%	34.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	696,857	567,658	326,908	2,648,148	564,757	1,162,324	199,425	-18.8%	-82.8%
Revenues from Other Local Sources	733,259	971,746	995,830	372,634	593,309	828,443	460,502	-7.5%	-44.4%
Total Expenditures (County only)	23,525,288	27,604,065	27,512,378	25,583,181	22,810,401	19,449,321	37,575,608	8.1%	93.2%
Administration	3,822,932	7,524,463	4,653,737	5,801,941	5,238,089	4,012,052	8,038,252	13.2%	100.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	9,683,783	7,635,521	7,853,573	8,859,968	9,427,125	10,811,042	12,400,203	4.2%	14.7%
Transportation	2,265,317	2,561,634	5,455,229	1,916,214	1,786,854	3,484,339	4,221,255	10.9%	21.1%
Health & Human Services	874,695	575,273	765,195	578,543	295,260	277,191	375,609	-13.1%	35.5%
Environment & Housing	2,311,150	209,919	238,734	2,242,029	3,017,768	748,258	1,945,784	-2.8%	160.0%
Recreation & Culture	435,335	125,875	123,982	109,398	117,207	116,439	125,822	-18.7%	8.1%
Debt Service/Interest on Debt	0	1,090,019	0	0	0	0	0	n/a	n/a
Land Purchase & Facility Construction	1,642,148	146,955	1,519,747	4,390,256	0	0	0	-100.0%	n/a
All Other	2,489,928	7,734,406	6,902,181	1,684,832	2,928,098	0	10,468,683	27.0%	n/a

Newberry County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	10,529,212	9,879,735	12,769,865	10,547,580	10,169,640	12,215,604	13,039,208	3.6%	6.7%
Revenues from Local Sources	7,308,558	7,819,905	7,449,963	7,112,598	7,038,404	6,860,155	7,025,885	-0.7%	2.4%
Current Property Taxes	2,283,104	2,296,983	2,144,598	2,262,636	2,255,298	2,205,928	2,281,805	0.0%	3.4%
Current Real & Personal Property Taxes	2,096,437	2,230,805	2,079,290	2,162,653	2,182,754	2,119,398	2,187,834	0.7%	3.2%
Fee In Lieu of Property Tax	27,642	2,371	2,933	1,458	2,586	3,076	3,903	-27.8%	26.9%
All Other	159,025	63,807	62,375	98,525	69,958	83,454	90,068	-9.0%	7.9%
Local Options Sales Tax	3,432	43,315	0	0	0	0	0	-100.0%	n/a
Local Hospitality Tax	436,221	469,236	481,619	479,544	499,413	541,527	554,879	4.1%	2.5%
Local Accommodations Tax	45,882	78,591	79,481	74,033	92,856	98,316	92,736	12.4%	-5.7%
Capital Projects/Transportation Tax	256,370	0	12,068	31,020	16,531	6,163	6,163	-46.3%	0.0%
Licenses, fees, Charges, Bonds, etc.	4,283,549	4,931,780	4,732,197	4,265,365	4,174,306	4,008,221	4,090,302	-0.8%	2.0%
Licenses & Permits	1,648,062	1,767,660	1,824,880	1,769,986	1,758,297	1,596,029	1,824,394	1.7%	14.3%
Service Revenue & Charges	2,023,816	2,321,974	2,281,763	2,135,202	2,009,361	1,935,455	1,967,835	-0.5%	1.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	611,671	842,146	625,554	360,177	406,648	476,737	298,073	-11.3%	-37.5%
Revenues from State Sources	981,527	1,054,718	1,027,975	1,041,952	817,781	766,125	612,819	-7.6%	-20.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	180,053	181,081	196,821	186,500	187,156	166,209	171,342	-0.8%	3.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	534,687	558,275	599,047	575,102	525,125	466,756	411,386	-4.3%	-11.9%
Manufacturer's Depreciation Reimbursement	367	318	390	550	494	14,225	7,261	64.5%	-49.0%
State Grants	266,420	315,044	231,717	279,800	105,006	118,935	22,830	-33.6%	-80.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	940,138	53,358	1,154,946	542,666	698,442	3,256,020	1,312,355	5.7%	-59.7%
Revenues from Other Local Sources	1,298,989	951,754	3,136,981	1,850,364	1,615,013	1,333,304	4,088,149	21.1%	206.6%
Total Expenditures (Cities only)	10,282,407	11,455,458	10,897,601	13,821,569	19,642,017	20,225,033	20,211,365	11.9%	-0.1%
Administration	1,780,738	2,046,671	2,197,402	2,278,277	2,180,094	2,168,958	1,905,517	1.1%	-12.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,319,670	3,597,971	3,985,662	3,853,036	4,178,573	4,223,920	4,113,374	3.6%	-2.6%
Transportation	915,272	702,393	1,018,842	911,572	1,029,330	767,695	659,134	-5.3%	-14.1%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	593,605	829,856	791,030	1,441,087	1,131,530	839,737	1,274,358	13.6%	51.8%
Recreation & Culture	655,674	721,739	746,120	1,031,397	1,019,346	1,054,222	1,256,503	11.4%	19.2%
Debt Service/Interest on Debt	363,880	379,586	356,071	325,180	313,455	266,033	202,791	-9.3%	-23.8%
Purchase of Land & Facility Construction	2,137,820	2,653,440	1,240,246	3,692,108	9,288,773	9,409,919	8,869,920	26.8%	-5.7%
All Other	515,748	523,802	562,228	288,912	500,916	1,494,549	1,929,768	24.6%	29.1%

* Cities Included: Little Mountain, Newberry, Peak, Pomaria, Prosperity
Silverstree, & Whitmire

Newberry County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues									
Total Revenues	19,307,052	23,086,918	20,420,768	21,268,005	21,215,458	21,353,791	21,928,392	2.1%	2.7%
Owner Occupied	3,317,727	5,636,441	2,138,693	2,665,035	2,602,415	3,040,897	3,112,466	-1.1%	2.4%
Agricultural (Private)	398,299	384,311	420,230	444,628	454,033	435,959	446,961	1.9%	2.5%
Agricultural (Corporate)	109,869	102,391	90,905	414,085	117,904	110,392	104,750	-0.8%	-5.1%
Commercial/Rental	5,011,587	6,676,082	6,938,737	7,010,188	7,620,892	7,777,968	7,891,224	7.9%	1.5%
Personal Property (Vehicles)	3,191,448	2,863,309	2,907,185	2,871,273	2,532,881	2,288,812	2,533,589	-3.8%	10.7%
Other Personal Property	302,561	295,461	315,430	363,871	459,664	402,075	422,917	5.7%	5.2%
Manufacturing	2,281,950	2,275,100	2,291,417	2,117,244	2,011,206	1,930,019	1,934,388	-2.7%	0.2%
Utility	1,981,553	2,055,347	2,124,616	2,407,134	2,406,080	2,285,380	2,321,125	2.7%	1.6%
Business Personal	1,009,075	1,040,938	1,129,889	1,207,139	1,036,138	1,034,072	1,094,534	1.4%	5.8%
Motor Carrier	182,397	191,715	210,702	214,460	193,589	162,623	135,456	-4.8%	-16.7%
Fee-in-Lieu and Joint Industrial Park	1,520,587	1,565,823	1,852,964	1,552,947	1,780,658	1,885,592	1,930,981	4.1%	2.4%

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues									
Total Revenues	10,419,000	15,794,711	16,075,159	17,612,495	17,146,325	17,437,233	17,253,772	8.8%	-1.1%
Owner Occupied	2,654,487	4,872,601	5,059,177	5,750,686	5,686,548	6,056,059	5,975,793	14.5%	-1.3%
Agricultural (Private)	193,416	240,537	253,212	283,508	279,542	270,942	267,902	5.6%	-1.1%
Agricultural (Corporate)	53,353	64,086	54,775	264,033	72,592	68,607	62,786	2.8%	-8.5%
Commercial/Rental	2,433,657	4,178,505	4,180,981	4,469,905	4,692,071	4,833,884	4,729,879	11.7%	-2.2%
Personal Property (Vehicles)	1,549,786	1,792,122	1,751,743	1,830,810	1,559,457	1,422,461	1,518,595	-0.3%	6.8%
Other Personal Property	146,925	184,927	190,064	232,015	283,008	249,883	253,490	9.5%	1.4%
Manufacturing	1,108,129	1,423,967	1,380,708	1,350,018	1,238,270	1,199,477	1,159,442	0.8%	-3.3%
Utility	962,254	1,286,425	1,280,201	1,534,860	1,481,388	1,420,328	1,391,247	6.3%	-2.0%
Business Personal	490,013	651,514	680,822	769,708	637,935	642,659	656,047	5.0%	2.1%
Motor Carrier	88,573	119,993	126,960	136,746	119,190	101,068	81,191	-1.4%	-19.7%
Fee-in-Lieu and Joint Industrial Park	738,406	980,036	1,116,515	990,206	1,096,325	1,171,866	1,157,401	7.8%	-1.2%

Oconee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	170,704,310	203,180,749	188,357,799	216,704,523	201,422,287	201,223,482	208,620,424	3.4%	3.7%
Revenues from Local Sources	110,990,557	140,633,640	115,124,285	146,901,248	127,637,514	129,280,664	133,150,121	3.1%	3.0%
Current Property Taxes	88,087,247	89,303,430	88,622,498	92,167,389	93,178,781	96,314,525	94,902,500	1.2%	-1.5%
Current Real & Personal Property Taxes	85,648,110	86,074,217	85,562,533	89,129,127	89,669,686	92,391,718	91,143,875	1.0%	-1.4%
Fee In Lieu of Property Tax (only Counties and Cities)	853,444	1,079,481	887,772	1,014,971	1,008,570	1,497,927	1,541,307	10.4%	2.9%
All Other	1,585,693	2,149,732	2,172,193	2,023,291	2,500,525	2,424,879	2,217,318	5.7%	-8.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	436,791	463,699	430,218	512,348	146,142	531,111	597,868	5.4%	12.6%
Local Accommodations Tax	176,683	194,965	186,818	164,289	135,289	138,400	188,046	1.0%	35.9%
Capital Projects/Transportation Tax	0	0	0	0	389,848	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	22,289,836	50,671,546	25,884,751	54,057,222	33,787,454	32,296,628	37,461,707	9.0%	16.0%
Licenses & Permits	5,244,335	4,958,476	4,900,177	4,372,781	4,026,782	3,837,363	4,738,341	-1.7%	23.5%
Service Revenue & Charges	11,535,684	12,109,007	12,821,753	11,799,911	10,111,745	10,666,901	12,991,863	2.0%	21.8%
Bonds & Leases	0	25,110,873	0	30,918,578	11,839,983	11,386,735	14,680,839	n/a	28.9%
Miscellaneous	5,509,817	8,493,190	8,162,820	6,965,952	7,808,944	6,405,629	5,050,664	-1.4%	-21.2%
Revenues from State Sources	48,444,402	49,967,039	60,175,805	55,441,282	53,876,948	52,629,856	52,734,560	1.4%	0.2%
Reimbursements for Property Tax Relief (Tier 1)	3,948,128	3,948,128	3,948,129	3,948,128	3,948,128	3,948,128	3,948,128	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,912,890	2,937,241	3,345,848	3,220,191	3,388,767	3,390,687	3,497,781	3.1%	3.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	8,800,140	9,077,768	9,584,883	9,713,361	9,994,690	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,276,240	4,798,465	5,000,656	4,844,297	4,027,453	3,595,861	3,348,032	-4.0%	-6.9%
Manufacturer's Depreciation Reimbursement	1,049,277	796,799	784,967	790,578	847,443	794,927	726,474	-5.9%	-8.6%
State Grants	10,039,816	10,931,504	12,381,000	11,347,904	13,091,999	12,733,142	10,315,710	0.5%	-19.0%
Education Finance Act (EFA)	17,213,242	16,983,767	16,983,767	15,096,143	12,693,442	11,965,514	12,374,485	-5.4%	3.4%
Education Improvement Act (EIA)	8,292,929	8,620,117	8,062,949	6,511,563	5,668,846	5,607,254	8,074,411	-0.4%	44.0%
Education Lottery	711,880	951,017	868,349	604,709	625,987	880,982	454,849	-7.2%	-48.4%
Revenues from Federal Sources	10,661,344	11,888,973	11,722,439	13,182,665	18,818,357	17,323,166	21,046,935	12.0%	21.5%
Revenues from Other Local Sources	608,007	691,098	1,335,271	1,179,329	1,089,468	1,989,796	1,688,808	18.6%	-15.1%
Total Expenditures (School Dist., Counties, & Cities)	172,629,333	189,689,235	187,766,649	209,811,105	192,073,951	204,706,460	202,772,103	2.7%	-0.9%
Administration	58,008,131	57,435,142	60,709,743	61,113,846	59,361,679	61,585,298	63,772,511	1.6%	3.6%
Instruction	53,790,496	55,313,116	57,118,232	58,941,843	60,138,278	60,352,318	60,701,119	2.0%	0.6%
Public Safety	15,858,066	17,200,109	20,068,992	23,775,100	20,225,579	21,656,697	25,617,385	8.3%	18.3%
Transportation	15,873,543	7,175,578	6,884,371	6,600,083	6,451,767	6,486,316	8,559,113	-9.8%	32.0%
Health & Human Services	854,557	707,259	2,651,628	1,013,355	898,621	845,645	1,197,592	5.8%	41.6%
Environment & Housing	4,658,002	747,879	3,547,783	4,483,763	4,849,830	4,488,170	6,049,759	4.5%	34.8%
Recreation & Culture	3,758,199	3,973,736	3,913,098	3,992,830	3,930,461	3,928,748	5,219,663	5.6%	32.9%
Debt Service/Interest on Debt /4	9,329,909	8,528,492	14,834,006	18,869,333	19,227,896	19,299,606	22,176,116	15.5%	14.9%
Land Purchase & Facility Construction	9,712,891	33,640,557	14,266,942	28,136,392	16,412,307	25,557,947	6,594,157	-6.3%	-74.2%
All Other	785,539	4,967,367	3,771,854	2,884,560	577,533	505,715	2,884,688	24.2%	470.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Oconee County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	88,087,247	89,303,430	88,622,498	92,167,389	93,178,781	96,314,525	94,902,500	1.2%	-1.5%
School District Total	57,152,389	56,630,987	54,279,668	56,141,259	58,690,574	57,749,765	55,459,165	-0.5%	-4.0%
County Total	28,397,371	29,327,070	31,247,451	32,870,813	31,298,026	35,352,840	36,503,166	4.3%	3.3%
Cities Total	2,537,487	3,345,373	3,095,379	3,155,317	3,190,181	3,211,920	2,940,169	2.5%	-8.5%

Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	453,654,100	480,667,689	502,550,225	517,993,536	526,710,650	537,405,687	540,040,796	2.9%	0.5%
Owner Occupied (4% assessment ratio)	90,411,800	125,116,580	132,393,010	136,436,870	144,225,010	146,890,310	153,291,210	9.2%	4.4%
Agricultural (Private) (4%)	1,443,740	1,503,630	1,603,650	1,624,210	1,666,090	1,622,330	1,962,650	5.3%	21.0%
Agricultural (Corporate) (6%)	116,000	114,540	114,260	138,620	67,700	169,560	108,180	-1.2%	-36.2%
Commercial/Rental (6%)	91,249,940	128,321,820	140,622,260	157,061,335	163,360,020	159,734,774	157,869,319	9.6%	-1.2%
Personal Property (Vehicles) /6	35,542,235	33,844,834	33,175,264	31,526,497	27,957,975	27,288,743	28,318,434	-3.7%	3.8%
Other Personal Property County (10.5%)	4,729,260	5,398,852	5,977,303	6,292,004	6,246,657	5,343,702	5,527,350	2.6%	3.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	23,356,680	15,927,090	15,211,060	12,693,130	12,388,470	11,086,120	9,589,020	-13.8%	-13.5%
Utility (10.5%)	183,882,810	146,264,830	147,444,620	144,681,860	143,572,200	157,652,671	155,918,775	-2.7%	-1.1%
Business Personal (10.5%)	7,212,840	7,352,360	7,347,730	6,250,788	6,154,067	6,425,819	6,159,434	-2.6%	-4.1%
Motor Carrier (9.5%)\\	1,915,880	2,075,460	2,547,370	2,269,292	2,051,197	1,827,023	1,700,999	-2.0%	-6.9%
Fee-in-Lieu and Joint Industrial Park /7	13,792,915	14,747,693	16,113,698	19,018,930	19,021,264	19,364,635	19,595,425	6.0%	1.2%

Total Average Millage Rates /2									
	252.5	262.1	264.0	263.7	251.0	254.5	256.5	0.3%	0.8%
School Districts /3	134.7	126.0	133.4	133.5	137.1	132.9	128.5	-0.8%	-3.3%
Counties /4	62.8	61.3	62.5	63.6	59.6	65.1	67.0	1.1%	2.9%
Cities & Special Purpose Districts /5	55.0	74.7	68.2	66.6	54.3	56.6	61.0	1.7%	7.9%

Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	88,087,247	89,303,430	88,622,498	92,167,389	93,178,781	96,314,525	94,902,500	1.2%	-1.5%
Owner Occupied	11,891,777	17,871,345	11,258,797	12,042,134	12,950,018	13,525,169	14,010,619	2.8%	3.6%
Agricultural (Private)	299,454	297,522	331,320	336,757	345,080	337,711	402,683	5.1%	19.2%
Agricultural (Corporate)	24,060	22,664	23,607	28,741	14,022	35,296	22,196	-1.3%	-37.1%
Commercial/Rental	18,926,638	25,390,932	29,053,109	32,564,407	33,835,028	33,251,106	32,390,522	9.4%	-2.6%
Personal Property (Vehicles)	7,372,005	6,696,849	6,854,139	6,536,565	5,790,639	5,680,547	5,810,178	-3.9%	2.3%
Other Personal Property County	980,921	1,068,266	1,234,934	1,304,556	1,293,804	1,112,369	1,134,063	2.4%	2.0%
Manufacturing	5,697,977	4,230,962	4,030,437	3,646,709	3,574,462	3,805,664	3,508,715	-7.8%	-7.8%
Utility	38,140,116	28,941,301	30,462,635	29,997,701	29,736,586	32,817,686	31,990,323	-2.9%	-2.5%
Business Personal	1,496,054	1,454,805	1,518,070	1,296,011	1,274,627	1,337,627	1,263,750	-2.8%	-5.5%
Motor Carrier	397,383	410,670	526,297	470,505	424,843	380,321	348,999	-2.1%	-8.2%
Fee-in-Lieu and Joint Industrial Park	2,860,862	2,918,114	3,329,153	3,943,301	3,939,673	4,031,029	4,020,452	5.8%	-0.3%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Oconee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	115,106,783	140,731,073	122,790,373	150,516,411	138,683,093	136,482,783	134,252,750	2.6%	-1.6%
Revenues from Local Sources	65,496,715	89,858,888	62,249,714	93,926,130	79,004,853	75,899,264	76,725,736	2.7%	1.1%
Current Property Taxes	57,152,389	56,630,987	54,279,668	56,141,259	58,690,574	57,749,765	55,459,165	-0.5%	-4.0%
Current Real & Personal Property Taxes	56,894,670	56,339,739	53,948,623	55,804,405	58,397,893	57,495,401	55,230,438	-0.5%	-3.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	257,719	291,248	331,045	336,854	292,681	254,364	228,727	-2.0%	-10.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,344,326	33,227,901	7,970,046	37,784,871	20,314,279	18,149,499	21,266,571	16.9%	17.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,149,995	5,671,651	5,530,991	4,593,240	4,253,161	4,337,156	3,969,168	-4.2%	-8.5%
Bonds & Leases	0	25,110,873	0	30,918,578	11,839,983	11,386,735	14,680,839	n/a	28.9%
Miscellaneous	3,194,331	2,445,377	2,439,055	2,273,053	4,221,135	2,425,608	2,616,564	-3.3%	7.9%
Revenues from State Sources	40,314,283	41,189,940	50,478,887	46,668,974	45,098,302	45,642,687	46,716,044	2.5%	2.4%
Reimbursements for Property Tax Relief (Tier 1)	3,948,128	3,948,128	3,948,129	3,948,128	3,948,128	3,948,128	3,948,128	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,810,179	1,849,424	2,128,070	1,955,887	2,076,570	2,091,053	2,111,915	2.6%	1.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	8,800,140	9,077,768	9,584,883	9,713,361	9,994,690	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	169,330	169,330	169,330	169,330	169,330	169,330	169,330	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	680,430	462,897	517,133	522,153	560,880	527,468	469,807	-6.0%	-10.9%
State Grants 4/	7,488,165	8,205,260	9,001,020	8,783,293	9,770,236	10,739,597	9,118,429	3.3%	-15.1%
Education Finance Act (EFA)	17,213,242	16,983,767	16,983,767	15,096,143	12,693,442	11,965,514	12,374,485	-5.4%	3.4%
Education Improvement Act (EIA)	8,292,929	8,620,117	8,062,949	6,511,563	5,668,846	5,607,254	8,074,411	-0.4%	44.0%
Education Lottery	711,880	951,017	868,349	604,709	625,987	880,982	454,849	-7.2%	-48.4%
Revenues from Federal Sources	9,295,785	9,682,245	10,061,772	9,921,307	14,579,938	14,940,832	10,810,970	2.5%	-27.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	111,539,713	129,815,258	126,261,026	144,114,966	133,026,645	137,618,791	130,336,388	2.6%	-5.3%
Administration	40,620,344	41,605,319	44,553,180	44,378,735	43,660,346	44,882,234	45,361,999	1.9%	1.1%
Instruction	53,790,496	55,313,116	57,118,232	58,941,843	60,138,278	60,352,318	60,701,119	2.0%	0.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	4,864	10,673	7,420	2,363	2,990	1,066	134	-45.0%	-87.4%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	11,500	13,304	10,110	12,307	10,243	15,507	17,102	6.8%	10.3%
Debt Service/Interest on Debt	8,367,832	7,960,528	14,280,215	15,323,461	16,600,111	15,212,242	17,823,769	13.4%	17.2%
Purchase of Land & Facility Construction	8,144,476	24,419,388	9,930,603	25,083,100	12,227,276	16,767,217	5,880,518	-5.3%	-64.9%
All Other	600,201	492,930	361,266	373,157	387,401	388,207	551,747	-1.4%	42.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Oconee County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	43,352,074	47,220,606	49,789,007	50,724,184	47,140,606	49,984,741	60,137,026	5.6%	20.3%
Revenues from Local Sources	36,183,180	39,699,430	40,779,558	40,754,325	37,205,277	42,054,574	45,476,448	3.9%	8.1%
Current Property Taxes	28,397,371	29,327,070	31,247,451	32,870,813	31,298,026	35,352,840	36,503,166	4.3%	3.3%
Current Real & Personal Property Taxes	26,270,512	26,752,541	28,598,842	30,232,310	28,136,349	31,750,941	33,060,519	3.9%	4.1%
Fee In Lieu of Property Tax	850,982	830,427	885,689	1,013,046	1,006,704	1,495,403	1,534,920	10.3%	2.6%
All Other	1,275,877	1,744,102	1,762,920	1,625,457	2,154,973	2,106,495	1,907,727	6.9%	-9.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	137,693	153,790	164,340	138,139	128,996	112,113	167,462	3.3%	49.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,648,116	10,218,570	9,367,767	7,745,373	5,778,255	6,589,621	8,805,820	2.4%	33.6%
Licenses & Permits	2,140,481	2,468,502	1,758,415	1,144,819	1,162,722	931,729	1,940,994	-1.6%	108.3%
Service Revenue & Charges	4,113,721	4,165,851	4,929,785	4,564,574	3,247,631	3,569,203	6,247,006	7.2%	75.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,393,914	3,584,217	2,679,566	2,035,980	1,367,902	2,088,689	617,820	-12.7%	-70.4%
Revenues from State Sources	5,751,345	6,881,346	8,061,035	7,499,098	6,886,381	6,123,710	4,876,022	-2.7%	-20.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	936,821	983,281	1,026,167	1,075,106	1,122,804	1,110,578	1,187,880	4.0%	7.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,601,118	4,074,003	4,336,393	4,176,556	3,417,163	3,101,334	2,834,218	-3.9%	-8.6%
Manufacturer's Depreciation Reimbursement	353,285	246,813	266,313	267,001	286,563	267,459	256,667	-5.2%	-4.0%
State Grants	860,121	1,577,248	2,432,162	1,980,434	2,059,851	1,644,339	597,257	-5.9%	-63.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,240,771	619,669	911,892	2,386,612	3,031,802	1,770,168	9,590,550	40.6%	441.8%
Revenues from Other Local Sources	176,778	20,162	36,523	84,150	17,146	36,290	194,006	1.6%	434.6%
Total Expenditures (County only)	44,540,625	39,780,286	44,165,217	47,001,518	40,053,470	47,273,415	54,384,728	3.4%	15.0%
Administration	14,201,960	13,383,130	13,165,485	13,548,007	12,971,180	13,502,635	14,959,207	0.9%	10.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	10,051,968	10,935,959	13,332,845	16,178,558	12,827,109	13,709,073	17,398,101	9.6%	26.9%
Transportation	12,757,158	5,199,307	5,066,294	4,808,259	4,626,774	4,566,984	6,739,481	-10.1%	47.6%
Health & Human Services	849,693	696,586	2,644,208	1,010,992	895,631	844,579	1,197,458	5.9%	41.8%
Environment & Housing	4,199,755	584,143	3,353,564	3,998,174	4,671,693	4,337,160	5,180,023	3.6%	19.4%
Recreation & Culture	2,480,091	2,560,632	2,460,533	2,529,990	2,395,807	2,461,420	2,976,930	3.1%	20.9%
Debt Service/Interest on Debt	0	0	0	2,623,253	1,665,276	2,377,974	3,705,081	n/a	55.8%
Land Purchase & Facility Construction	0	2,246,870	984,285	0	0	5,473,590	0	n/a	n/a
All Other	0	4,173,659	3,158,003	2,304,285	0	0	2,228,447	n/a	n/a

Oconee County

	FY 06	FY 07	FY 08	FY 09	FY 10 /1	FY 11 /1	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	12,245,453	15,229,070	15,778,419	15,463,928	15,598,588	14,755,957	14,230,648	2.5%	-3.6%
Revenues from Local Sources	9,310,662	11,075,322	12,095,013	12,220,793	11,427,384	11,326,826	10,947,937	2.7%	-3.3%
Current Property Taxes	2,537,487	3,345,373	3,095,379	3,155,317	3,190,181	3,211,920	2,940,169	2.5%	-8.5%
Current Real & Personal Property Taxes	2,482,928	2,981,937	3,015,068	3,092,412	3,135,444	3,145,376	2,852,918	2.3%	-9.3%
Fee In Lieu of Property Tax	2,462	249,054	2,083	1,925	1,866	2,524	6,387	17.2%	153.1%
All Other	52,097	114,382	78,228	60,980	52,871	64,020	80,864	7.6%	26.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	436,791	463,699	430,218	512,348	146,142	531,111	597,868	5.4%	12.6%
Local Accommodations Tax	38,990	41,175	22,478	26,150	6,293	26,287	20,584	-10.1%	-21.7%
Capital Projects/Transportation Tax	0	0	0	0	389,848	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,297,394	7,225,075	8,546,938	8,526,978	7,694,920	7,557,508	7,389,316	2.7%	-2.2%
Licenses & Permits	3,103,854	2,489,974	3,141,762	3,227,962	2,864,060	2,905,634	2,797,347	-1.7%	-3.7%
Service Revenue & Charges	2,271,968	2,271,505	2,360,977	2,642,097	2,610,953	2,760,542	2,775,689	3.4%	0.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	921,572	2,463,596	3,044,199	2,656,919	2,219,907	1,891,332	1,816,280	12.0%	-4.0%
Revenues from State Sources	2,378,774	1,895,753	1,635,883	1,273,210	1,892,265	863,459	1,142,494	-11.5%	32.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	165,890	104,536	191,611	189,198	189,393	189,056	197,986	3.0%	4.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	505,792	555,132	494,933	498,411	440,960	325,197	344,484	-6.2%	5.9%
Manufacturer's Depreciation Reimbursement	15,562	87,089	1,521	1,424	0	0	0	-100.0%	n/a
State Grants	1,691,530	1,148,996	947,818	584,177	1,261,912	349,206	600,024	-15.9%	71.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	124,788	1,587,059	748,775	874,746	1,206,617	612,166	645,415	31.5%	5.4%
Revenues from Other Local Sources	431,229	670,936	1,298,748	1,095,179	1,072,322	1,953,506	1,494,802	23.0%	-23.5%
Total Expenditures (Cities only)	16,548,995	20,093,691	17,340,406	18,694,621	18,993,836	19,814,254	18,050,987	1.5%	-8.9%
Administration	3,185,827	2,446,693	2,991,078	3,187,104	2,730,153	3,200,429	3,451,305	1.3%	7.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,806,098	6,264,150	6,736,147	7,596,542	7,398,470	7,947,624	8,219,284	6.0%	3.4%
Transportation	3,116,385	1,976,271	1,818,077	1,791,824	1,824,993	1,919,332	1,819,632	-8.6%	-5.2%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	458,247	163,736	194,219	485,589	178,137	151,010	869,736	11.3%	475.9%
Recreation & Culture	1,266,608	1,399,800	1,442,455	1,450,533	1,524,411	1,451,821	2,225,631	9.9%	53.3%
Debt Service/Interest on Debt	962,077	567,964	553,791	922,619	962,509	1,709,390	647,266	-6.4%	-62.1%
Purchase of Land & Facility Construction	1,568,415	6,974,299	3,352,054	3,053,292	4,185,031	3,317,140	713,639	-12.3%	-78.5%
All Other	185,338	300,778	252,585	207,118	190,132	117,508	104,494	-9.1%	-11.1%

* Cities Included: Salem, Seneca, Walhalla, Westminster & West Union.

/1 In FYs 10 & 11 Salem was excluded

Oconee County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	57,152,389	56,630,987	54,279,668	56,141,259	58,690,574	57,749,765	55,459,165	-0.5%	-4.0%
Owner Occupied	8,229,008	11,820,462	4,909,728	5,192,382	6,243,402	5,857,510	5,757,016	-5.8%	-1.7%
Agricultural (Private)	194,450	189,504	213,888	216,879	228,457	215,578	252,225	4.4%	17.0%
Agricultural (Corporate)	15,623	14,436	15,239	18,510	9,283	22,531	13,902	-1.9%	-38.3%
Commercial/Rental	12,290,021	16,172,550	18,755,578	20,972,242	22,400,243	21,225,791	20,288,178	8.7%	-4.4%
Personal Property (Vehicles)	4,787,015	4,265,504	4,424,771	4,209,701	3,833,652	3,626,168	3,639,272	-4.5%	0.4%
Other Personal Property	636,962	680,424	797,226	840,165	856,554	710,079	710,333	1.8%	0.0%
Manufacturing	3,145,800	2,007,310	2,028,784	1,694,901	1,698,731	1,473,140	1,232,309	-14.5%	-16.3%
Utility	24,766,303	18,433,929	19,665,514	19,319,223	19,686,898	20,949,118	20,037,509	-3.5%	-4.4%
Business Personal	971,463	926,627	980,008	834,661	843,858	853,872	791,564	-3.4%	-7.3%
Motor Carrier	258,041	261,573	339,757	303,016	281,264	242,777	218,600	-2.7%	-10.0%
Fee-in-Lieu and Joint Industrial Park	1,857,702	1,858,669	2,149,174	2,539,579	2,608,233	2,573,201	2,518,257	5.2%	-2.1%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	28,483,210	29,479,924	31,387,929	32,932,873	31,414,126	34,968,014	36,156,126	4.1%	3.4%
Owner Occupied	5,676,612	7,673,549	8,268,910	8,674,352	8,601,881	9,557,886	10,262,959	10.4%	7.4%
Agricultural (Private)	90,647	92,219	100,160	103,264	99,369	105,562	131,401	6.4%	24.5%
Agricultural (Corporate)	7,283	7,025	7,136	8,813	4,038	11,033	7,243	-0.1%	-34.4%
Commercial/Rental	5,729,236	7,870,131	8,782,886	9,985,609	9,743,134	10,393,652	10,569,466	10.7%	1.7%
Personal Property (Vehicles)	2,231,561	2,075,744	2,072,037	2,004,384	1,667,472	1,775,629	1,895,940	-2.7%	6.8%
Other Personal Property	296,932	331,118	373,326	400,032	372,564	347,705	370,060	3.7%	6.4%
Manufacturing	1,466,477	976,827	950,042	807,001	738,874	721,354	641,992	-12.9%	-11.0%
Utility	11,545,300	8,970,597	9,208,992	9,198,550	8,562,947	10,258,174	10,438,876	-1.7%	1.8%
Business Personal	452,867	450,929	458,919	397,411	367,041	418,116	412,379	-1.5%	-1.4%
Motor Carrier	120,291	127,290	159,102	144,277	122,338	118,881	113,883	-0.9%	-4.2%
Fee-in-Lieu and Joint Industrial Park	866,005	904,494	1,006,418	1,209,181	1,134,468	1,260,022	1,311,928	7.2%	4.1%

Orangeburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	249,734,405	267,766,570	265,991,237	266,261,572	261,745,894	270,211,428	265,151,623	1.0%	-1.9%
Revenues from Local Sources	141,215,666	153,178,036	131,595,997	139,793,512	131,929,271	148,544,950	147,298,134	0.7%	-0.8%
Current Property Taxes	80,381,198	83,423,237	86,487,804	84,344,414	87,962,002	85,677,243	88,001,751	1.5%	2.7%
Current Real & Personal Property Taxes	75,468,944	78,528,948	80,341,591	78,669,459	81,209,640	80,042,130	81,670,575	1.3%	2.0%
Fee In Lieu of Property Tax (only Counties and Cities)	1,467,962	1,582,002	2,744,811	1,633,514	2,584,697	1,588,754	2,397,428	8.5%	50.9%
All Other	3,444,293	3,312,287	3,401,403	4,041,441	4,167,665	4,046,359	3,933,747	2.2%	-2.8%
Local Options Sales Tax	197,675	245,202	302,238	96,797	79,462	9,759	166,115	-2.9%	1602.2%
Local Hospitality Tax	1,041,350	1,144,492	1,139,681	1,160,531	1,174,082	1,212,121	1,281,998	3.5%	5.8%
Local Accommodations Tax	377,652	411,289	360,346	331,986	340,535	346,807	350,567	-1.2%	1.1%
Capital Projects/Transportation Tax	9,244,501	10,700,983	10,020,128	10,530,123	11,672,865	11,528,297	11,743,607	4.1%	1.9%
Licenses, fees, Charges, Bonds, etc.	49,973,290	57,252,832	33,285,800	43,329,661	30,700,324	49,770,723	45,754,097	-1.5%	-8.1%
Licenses & Permits	4,892,263	5,229,409	4,997,569	4,781,485	4,726,256	5,068,578	4,486,595	-1.4%	-11.5%
Service Revenue & Charges	20,399,883	17,422,723	16,650,892	15,695,958	15,101,733	15,190,247	15,579,005	-4.4%	2.6%
Bonds & Leases	16,242,561	28,040,233	0	11,147,599	2,956,240	22,674,843	19,583,413	3.2%	-13.6%
Miscellaneous	8,438,583	6,560,467	11,637,339	11,704,619	7,916,095	6,837,055	6,105,084	-5.3%	-10.7%
Revenues from State Sources	83,867,610	88,310,145	101,113,475	92,198,825	79,349,604	78,689,548	78,696,874	-1.1%	0.0%
Reimbursements for Property Tax Relief (Tier 1)	5,642,050	5,642,049	6,937,940	6,937,940	6,937,940	6,937,940	6,937,940	3.5%	0.0%
Homestead Exemption (Tier 2) /1	3,798,285	4,025,249	4,180,700	4,165,550	4,233,796	4,257,458	4,268,708	2.0%	0.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	4,215,824	4,707,441	5,549,279	5,716,793	6,084,426	n/a	6.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,278,955	7,795,508	8,644,526	8,035,168	7,155,004	6,068,040	5,434,329	-4.8%	-10.4%
Manufacturer's Depreciation Reimbursement	1,858,186	1,792,795	1,986,235	2,109,075	1,893,945	1,887,721	1,878,339	0.2%	-0.5%
State Grants	17,144,152	21,012,748	24,798,240	22,215,156	20,039,369	19,385,259	16,803,277	-0.3%	-13.3%
Education Finance Act (EFA)	32,322,389	32,622,907	33,690,182	30,018,624	23,402,351	20,753,134	23,791,039	-5.0%	14.6%
Education Improvement Act (EIA)	14,089,017	14,315,150	15,458,456	12,727,457	9,108,389	12,572,053	12,638,268	-1.8%	0.5%
Education Lottery	1,734,576	1,103,739	1,201,371	1,282,414	1,029,531	1,111,149	860,548	-11.0%	-22.6%
Revenues from Federal Sources	23,583,252	21,646,189	22,701,179	26,203,994	38,108,640	34,126,425	29,695,068	3.9%	-13.0%
Revenues from Other Local Sources	1,067,877	4,632,200	10,580,586	8,065,242	12,358,379	8,850,506	9,461,547	43.8%	6.9%
Total Expenditures (School Dist., Counties, & Cities)	264,522,946	252,059,912	287,432,144	301,694,246	285,884,579	278,598,905	250,229,681	-0.9%	-10.2%
Administration	78,641,104	89,896,357	92,812,409	109,668,064	102,350,066	102,688,233	81,409,564	0.6%	-20.7%
Instruction	77,474,832	80,793,065	85,537,491	82,151,533	78,341,678	76,072,200	75,500,218	-0.4%	-0.8%
Public Safety	22,393,637	26,958,678	32,162,618	26,453,955	32,033,735	34,963,639	34,704,664	7.6%	-0.7%
Transportation	5,597,399	2,985,876	5,883,080	7,138,382	13,760,955	5,616,539	3,158,792	-9.1%	-43.8%
Health & Human Services	5,657,997	2,650,747	1,982,618	6,607,598	4,651,688	6,591,928	8,627,416	7.3%	30.9%
Environment & Housing	8,564,838	1,701,664	7,075,761	6,387,221	6,327,704	6,783,007	7,836,884	-1.5%	15.5%
Recreation & Culture	4,834,423	7,173,936	13,133,372	10,229,609	5,509,555	5,356,276	3,525,395	-5.1%	-34.2%
Debt Service/Interest on Debt /4	20,336,117	21,562,061	24,625,467	27,019,313	28,998,741	30,608,770	28,690,574	5.9%	-6.3%
Land Purchase & Facility Construction	35,712,296	15,826,503	20,851,038	16,892,881	11,320,245	8,357,100	4,081,675	-30.3%	-51.2%
All Other	5,310,303	2,511,025	3,368,290	9,145,690	2,590,212	1,561,213	2,694,499	-10.7%	72.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Orangeburg County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	80,381,198	83,423,237	86,487,804	84,344,414	87,962,002	85,677,243	88,001,751	1.5%	2.7%
School District Total	49,890,892	52,627,849	53,478,084	52,031,821	54,170,935	52,423,179	53,873,671	1.3%	2.8%
County Total	26,529,699	26,663,474	28,828,235	28,502,207	29,827,710	28,521,811	29,572,431	1.8%	3.7%
Cities Total	3,960,608	4,131,914	4,181,485	3,810,386	3,963,357	4,732,253	4,555,649	2.4%	-3.7%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	269,352,811	269,564,180	284,819,381	280,062,800	306,371,966	299,992,612	288,339,388	1.1%	-3.9%
Owner Occupied (4% assessment ratio)	60,101,414	61,730,720	63,769,868	71,960,006	74,975,960	76,965,248	77,793,750	4.4%	1.1%
Agricultural (Private) (4%)	4,930,756	5,080,072	5,272,584	5,375,199	3,941,884	3,986,694	3,937,294	-3.7%	-1.2%
Agricultural (Corporate) (6%)	514,644	419,910	409,170	325,388	235,622	305,406	301,878	-8.5%	-1.2%
Commercial/Rental (6%)	64,474,794	64,820,478	64,358,238	59,887,475	82,523,741	78,898,240	79,550,830	3.6%	0.8%
Personal Property (Vehicles) /6	29,600,689	28,242,194	29,716,886	25,844,398	22,423,441	21,909,887	21,552,653	-5.2%	-1.6%
Other Personal Property County (10.5%)	1,945,210	2,054,140	2,253,297	2,410,220	2,535,390	2,628,730	2,825,120	6.4%	7.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	36,819,150	35,148,590	38,577,460	35,296,470	34,162,464	31,452,440	29,009,370	-3.9%	-7.8%
Utility (10.5%)	39,498,120	42,189,737	41,813,708	40,656,977	41,717,117	43,060,917	41,477,961	0.8%	-3.7%
Business Personal (10.5%)	16,788,068	14,047,568	15,536,722	15,378,705	14,599,552	14,029,255	16,492,839	-0.3%	17.6%
Motor Carrier (9.5%)\	1,749,139	1,879,299	1,434,451	1,455,277	1,778,673	1,112,734	979,778	-9.2%	-11.9%
Fee-in-Lieu and Joint Industrial Park /7	12,930,827	13,951,472	21,676,997	21,472,685	27,478,122	25,643,061	14,417,915	1.8%	-43.8%
Total Average Millage Rates /2	385.2	400.9	403.0	401.7	402.0	366.8	413.1	1.2%	12.6%
School Districts /3	206.2	216.2	226.9	227.4	217.6	216.9	232.0	2.0%	6.9%
Counties /4	98.7	98.6	99.1	101.2	94.0	95.0	99.9	0.2%	5.1%
Cities & Special Purpose Districts /5	80.4	86.1	77.0	73.1	90.4	54.9	81.2	0.2%	48.1%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	80,381,198	83,423,237	86,487,804	84,344,414	87,962,002	85,677,243	88,001,751	1.5%	2.7%
Owner Occupied	10,274,234	11,288,334	6,848,564	9,503,504	8,264,690	9,000,255	10,470,026	0.3%	16.3%
Agricultural (Private)	1,617,395	1,724,524	1,834,125	1,890,913	1,313,631	1,342,229	1,405,044	-2.3%	4.7%
Agricultural (Corporate)	168,814	142,546	142,334	114,467	78,521	102,823	107,727	-7.2%	4.8%
Commercial/Rental	21,149,133	22,004,507	22,387,699	21,067,502	27,501,000	26,563,240	28,388,124	5.0%	6.9%
Personal Property (Vehicles)	9,709,669	9,587,334	10,337,336	9,091,666	7,472,602	7,376,560	7,691,175	-3.8%	4.3%
Other Personal Property County	638,071	697,316	783,833	847,879	844,918	885,034	1,008,159	7.9%	13.9%
Manufacturing	13,545,442	13,513,839	16,164,391	14,050,275	13,969,323	12,178,075	12,749,571	-1.0%	4.7%
Utility	12,956,241	14,322,084	14,545,344	14,302,506	13,902,211	14,497,630	14,801,624	2.2%	2.1%
Business Personal	5,506,851	4,768,706	5,404,614	5,409,994	4,865,294	4,723,331	5,885,555	1.1%	24.6%
Motor Carrier	573,756	637,963	498,989	511,944	592,742	374,632	349,639	-7.9%	-6.7%
Fee-in-Lieu and Joint Industrial Park	4,241,592	4,736,085	7,540,574	7,553,764	9,157,072	8,633,435	5,145,107	3.3%	-40.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Orangeburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	170,356,099	186,042,014	169,236,937	175,185,299	165,931,389	182,946,053	178,508,506	0.8%	-2.4%
Revenues from Local Sources	77,547,593	90,621,824	63,971,794	72,409,390	65,459,048	82,650,221	80,936,694	0.7%	-2.1%
Current Property Taxes	49,890,892	52,627,849	53,478,084	52,031,821	54,170,935	52,423,179	53,873,671	1.3%	2.8%
Current Real & Personal Property Taxes	49,568,865	52,261,079	53,058,964	51,602,336	53,785,863	52,095,441	53,577,380	1.3%	2.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	322,027	366,770	419,120	429,485	385,072	327,738	296,291	-1.4%	-9.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	27,656,701	37,993,975	10,493,710	20,377,569	11,288,113	30,227,042	27,063,023	-0.4%	-10.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,428,989	5,633,721	5,147,842	4,235,286	4,112,941	3,797,950	3,794,181	-5.8%	-0.1%
Bonds & Leases	16,242,561	28,040,233	0	11,147,599	2,956,240	22,674,843	19,583,413	3.2%	-13.6%
Miscellaneous	5,985,151	4,320,021	5,345,868	4,994,684	4,218,932	3,754,249	3,685,429	-7.8%	-1.8%
Revenues from State Sources	72,674,726	75,649,057	84,613,184	80,390,651	68,893,297	68,824,481	71,300,088	-0.3%	3.6%
Reimbursements for Property Tax Relief (Tier 1)	5,642,050	5,642,049	6,937,940	6,937,940	6,937,940	6,937,940	6,937,940	3.5%	0.0%
Homestead Exemption (Tier 2) /1	2,258,329	2,430,079	1,936,410	2,460,528	2,436,214	2,451,766	2,457,931	1.4%	0.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	4,215,824	4,707,441	5,549,279	5,716,793	6,084,426	n/a	6.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	814,056	814,056	814,056	814,058	814,057	814,056	814,057	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	1,135,539	1,163,575	1,285,369	1,348,536	1,214,450	1,246,457	1,204,548	1.0%	-3.4%
State Grants 4/	14,678,770	17,557,502	19,073,576	20,093,653	18,401,086	17,221,133	16,511,331	2.0%	-4.1%
Education Finance Act (EFA)	32,322,389	32,622,907	33,690,182	30,018,624	23,402,351	20,753,134	23,791,039	-5.0%	14.6%
Education Improvement Act (EIA)	14,089,017	14,315,150	15,458,456	12,727,457	9,108,389	12,572,053	12,638,268	-1.8%	0.5%
Education Lottery	1,734,576	1,103,739	1,201,371	1,282,414	1,029,531	1,111,149	860,548	-11.0%	-22.6%
Revenues from Federal Sources	20,133,780	19,771,133	20,651,959	22,385,258	31,579,044	31,471,351	26,271,724	4.5%	-16.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	163,915,000	161,958,387	169,339,274	178,695,143	163,259,220	161,754,278	162,899,928	-0.1%	0.7%
Administration	62,163,959	64,586,153	68,338,104	70,639,049	68,598,620	68,354,513	69,149,055	1.8%	1.2%
Instruction	77,474,832	80,793,065	85,537,491	82,151,533	78,341,678	76,072,200	75,500,218	-0.4%	-0.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	174,800	114,479	108,527	111,848	59,427	167,555	3,213	-48.6%	-98.1%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	18,118	24,211	28,577	26,320	16,247	33,756	70,547	25.4%	109.0%
Debt Service/Interest on Debt	18,366,964	12,663,984	11,969,048	12,175,276	14,464,704	15,385,311	14,240,129	-4.2%	-7.4%
Purchase of Land & Facility Construction	5,053,872	3,535,842	2,873,144	5,576,523	1,548,161	1,666,261	3,840,388	-4.5%	130.5%
All Other	662,455	240,653	484,383	8,014,594	230,383	74,682	96,378	-27.5%	29.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Orangeburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	59,524,713	61,964,736	74,964,258	66,115,071	72,277,465	66,313,014	67,770,722	2.2%	2.2%
Revenues from Local Sources	46,955,500	45,339,611	50,187,698	48,393,713	50,933,616	48,384,430	49,519,763	0.9%	2.3%
Current Property Taxes	26,529,699	26,663,474	28,828,235	28,502,207	29,827,710	28,521,811	29,572,431	1.8%	3.7%
Current Real & Personal Property Taxes	22,261,393	22,570,119	23,511,051	23,539,958	23,785,364	23,877,895	24,009,880	1.3%	0.6%
Fee In Lieu of Property Tax	1,294,860	1,447,633	2,613,985	1,609,379	2,557,621	1,559,981	2,342,298	10.4%	50.1%
All Other	2,973,447	2,645,722	2,703,200	3,352,870	3,484,725	3,083,935	3,220,252	1.3%	4.4%
Local Options Sales Tax	0	51,867	0	0	0	0	165,815	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	8,887,159	10,585,199	9,480,018	9,509,599	11,259,425	11,144,637	10,700,513	3.1%	-4.0%
Licenses, fees, Charges, Bonds, etc.	11,538,642	8,039,071	11,879,445	10,381,907	9,846,481	8,717,982	9,081,005	-3.9%	4.2%
Licenses & Permits	899,235	1,083,651	830,104	661,537	671,513	651,458	482,338	-9.9%	-26.0%
Service Revenue & Charges	9,390,930	6,040,888	5,932,130	5,458,021	6,041,833	5,870,726	7,282,984	-4.1%	24.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,248,477	914,532	5,117,211	4,262,349	3,133,135	2,195,798	1,315,683	0.9%	-40.1%
Revenues from State Sources	9,260,322	10,789,002	13,690,967	10,017,125	8,829,421	8,345,589	6,142,615	-6.6%	-26.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,339,833	1,373,856	2,016,948	1,462,636	1,538,324	1,550,677	1,564,579	2.6%	0.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,328,999	5,762,512	6,411,055	6,084,109	5,335,175	4,301,307	3,736,684	-5.7%	-13.1%
Manufacturer's Depreciation Reimbursement	650,827	628,089	682,268	729,351	646,539	606,930	638,352	-0.3%	5.2%
State Grants	1,940,663	3,024,545	4,580,696	1,741,030	1,309,382	1,886,675	203,000	-31.4%	-89.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,294,993	1,432,479	940,895	227,463	782,155	1,114,424	2,755,232	3.1%	147.2%
Revenues from Other Local Sources	1,013,898	4,403,644	10,144,697	7,476,769	11,732,273	8,468,571	9,353,112	44.8%	10.4%
Total Expenditures (County only)	57,622,930	54,933,578	78,189,109	85,663,446	96,968,716	91,774,931	62,482,655	1.4%	-31.9%
Administration	12,312,389	21,441,349	20,763,889	34,872,059	30,633,678	30,739,708	8,594,385	-5.8%	-72.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,444,979	18,209,477	23,425,265	17,157,080	23,769,896	25,500,564	25,984,766	11.6%	1.9%
Transportation	2,968,799	0	3,535,510	5,941,400	10,662,731	4,374,028	1,805,909	-8.0%	-58.7%
Health & Human Services	5,230,378	2,465,731	1,837,021	3,884,380	4,531,745	4,336,434	6,129,001	2.7%	41.3%
Environment & Housing	7,284,221	351,230	5,019,937	6,054,494	5,920,990	5,834,136	6,555,828	-1.7%	12.4%
Recreation & Culture	1,456,974	3,933,897	10,234,117	3,743,767	2,949,917	2,501,724	967,766	-6.6%	-61.3%
Debt Service/Interest on Debt	1,479,612	7,798,356	11,933,907	12,918,188	12,837,505	13,274,569	12,445,000	42.6%	-6.2%
Land Purchase & Facility Construction	10,727,260	0	1,439,463	1,092,078	5,662,254	5,213,768	0	-100.0%	n/a
All Other	2,718,318	733,538	0	0	0	0	0	-100.0%	n/a

Orangeburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	19,853,593	19,759,820	21,790,042	24,961,203	23,537,040	20,952,361	18,872,395	-0.8%	-9.9%
Revenues from Local Sources	16,712,574	17,216,601	17,436,505	18,990,409	15,536,606	17,510,299	16,841,677	0.1%	-3.8%
Current Property Taxes	3,960,608	4,131,914	4,181,485	3,810,386	3,963,357	4,732,253	4,555,649	2.4%	-3.7%
Current Real & Personal Property Taxes	3,638,687	3,697,750	3,771,576	3,527,165	3,638,413	4,068,794	4,083,315	1.9%	0.4%
Fee In Lieu of Property Tax	173,102	134,369	130,826	24,135	27,076	28,773	55,130	-17.4%	91.6%
All Other	148,819	299,795	279,083	259,086	297,868	634,686	417,204	18.7%	-34.3%
Local Options Sales Tax	197,675	193,335	302,238	96,797	79,462	9,759	300	-66.1%	-96.9%
Local Hospitality Tax	1,041,350	1,144,492	1,139,681	1,160,531	1,174,082	1,212,121	1,281,998	3.5%	5.8%
Local Accommodations Tax	377,652	411,289	360,346	331,986	340,535	346,807	350,567	-1.2%	1.1%
Capital Projects/Transportation Tax	357,342	115,784	540,110	1,020,524	413,440	383,660	1,043,094	19.5%	171.9%
Licenses, fees, Charges, Bonds, etc.	10,777,947	11,219,786	10,912,645	12,570,185	9,565,730	10,825,699	9,610,069	-1.9%	-11.2%
Licenses & Permits	3,993,028	4,145,758	4,167,465	4,119,948	4,054,743	4,417,120	4,004,257	0.0%	-9.3%
Service Revenue & Charges	5,579,964	5,748,114	5,570,920	6,002,651	4,946,959	5,521,571	4,501,840	-3.5%	-18.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,204,955	1,325,914	1,174,260	2,447,586	564,028	887,008	1,103,972	-1.4%	24.5%
Revenues from State Sources	1,932,562	1,872,086	2,809,323	1,791,048	1,626,887	1,519,477	1,254,171	-7.0%	-17.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	200,123	221,314	227,342	242,385	259,258	255,015	246,198	3.5%	-3.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,135,900	1,218,940	1,419,414	1,137,002	1,005,772	952,677	883,588	-4.1%	-7.3%
Manufacturer's Depreciation Reimbursement	71,820	1,131	18,598	31,188	32,956	34,334	35,439	-11.1%	3.2%
State Grants	524,719	430,701	1,143,968	380,473	328,901	277,451	88,946	-25.6%	-67.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,154,479	442,577	1,108,325	3,591,273	5,747,441	1,540,650	668,112	-8.7%	-56.6%
Revenues from Other Local Sources	53,979	228,556	435,889	588,473	626,106	381,935	108,435	12.3%	-71.6%
Total Expenditures (Cities only)	42,985,016	35,167,947	39,903,761	37,335,657	25,656,643	25,069,696	24,847,098	-8.7%	-0.9%
Administration	4,164,756	3,868,855	3,710,416	4,156,956	3,117,768	3,594,012	3,666,124	-2.1%	2.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	8,948,658	8,749,201	8,737,353	9,296,875	8,263,839	9,463,075	8,719,898	-0.4%	-7.9%
Transportation	2,628,600	2,985,876	2,347,570	1,196,982	3,098,224	1,242,511	1,352,883	-10.5%	8.9%
Health & Human Services	252,819	70,537	37,070	2,611,370	60,516	2,087,939	2,495,202	46.5%	19.5%
Environment & Housing	1,280,617	1,350,434	2,055,824	332,727	406,714	948,871	1,281,056	0.0%	35.0%
Recreation & Culture	3,359,331	3,215,828	2,870,678	6,459,522	2,543,391	2,820,796	2,487,082	-4.9%	-11.8%
Debt Service/Interest on Debt	489,541	1,099,721	722,512	1,925,849	1,696,532	1,948,890	2,005,445	26.5%	2.9%
Purchase of Land & Facility Construction	19,931,164	12,290,661	16,538,431	10,224,280	4,109,830	1,477,071	241,287	-52.1%	-83.7%
All Other	1,929,530	1,536,834	2,883,907	1,131,096	2,359,829	1,486,531	2,598,121	5.1%	74.8%

* Cities Included: Bowman, Branchville, Cope, Cordova, Elloree, Eutawville, Holly Hill, Livingston, Neeses, North, Norway, Orangeburg, Rowesville, Santee, Springfield, Vance & Woodford.

/1 In FY 12 Branchville and Norway were excluded.

Orangeburg County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	49,890,892	52,627,849	53,478,084	52,031,821	54,170,935	52,423,179	53,873,671	1.3%	2.8%
Owner Occupied	6,749,164	7,701,871	3,317,036	4,715,992	3,825,498	4,041,470	5,026,134	-4.8%	24.4%
Agricultural (Private)	1,016,583	1,098,125	1,196,466	1,222,146	857,646	864,840	913,470	-1.8%	5.6%
Agricultural (Corporate)	106,105	90,769	92,850	73,983	51,265	66,252	70,037	-6.7%	5.7%
Commercial/Rental	13,292,881	14,011,812	14,604,315	13,616,470	17,954,907	17,115,531	18,456,151	5.6%	7.8%
Personal Property (Vehicles)	6,102,826	6,104,927	6,743,422	5,876,178	4,878,727	4,752,949	5,000,313	-3.3%	5.2%
Other Personal Property	401,047	444,030	511,323	548,006	551,631	570,255	655,441	8.5%	14.9%
Manufacturing	7,591,069	7,597,837	8,754,083	8,025,273	7,432,817	6,823,032	6,730,305	-2.0%	-1.4%
Utility	8,143,397	9,119,875	9,488,460	9,244,079	9,076,503	9,341,279	9,623,074	2.8%	3.0%
Business Personal	3,461,225	3,036,569	3,525,628	3,496,619	3,176,463	3,043,390	3,826,413	1.7%	25.7%
Motor Carrier	360,623	406,236	325,509	330,883	386,991	241,387	227,313	-7.4%	-5.8%
Fee-in-Lieu and Joint Industrial Park	2,665,971	3,015,797	4,918,992	4,882,192	5,978,487	5,562,793	3,345,021	3.9%	-39.9%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	26,574,672	26,589,697	28,231,198	28,355,465	28,808,413	28,512,506	28,794,711	1.3%	1.0%
Owner Occupied	5,929,678	6,089,092	6,320,847	7,285,721	7,050,053	7,315,087	7,768,791	4.6%	6.2%
Agricultural (Private)	486,474	501,096	522,617	544,222	370,659	378,911	393,194	-3.5%	3.8%
Agricultural (Corporate)	50,775	41,420	40,557	32,944	22,156	29,027	30,147	-8.3%	3.9%
Commercial/Rental	6,361,161	6,393,865	6,379,166	6,063,416	7,759,777	7,498,807	7,944,260	3.8%	5.9%
Personal Property (Vehicles)	2,920,440	2,785,798	2,945,527	2,616,663	2,108,495	2,082,404	2,152,333	-5.0%	3.4%
Other Personal Property	191,917	202,620	223,346	244,027	238,405	249,845	282,128	6.6%	12.9%
Manufacturing	3,632,622	3,467,042	3,823,784	3,573,655	3,212,325	2,989,367	2,896,990	-3.7%	-3.1%
Utility	3,896,932	4,161,578	4,144,560	4,116,389	3,922,696	4,092,683	4,142,153	1.0%	1.2%
Business Personal	1,656,331	1,385,646	1,539,994	1,557,045	1,372,808	1,333,397	1,647,040	-0.1%	23.5%
Motor Carrier	172,572	185,373	142,182	147,342	167,250	105,759	97,845	-9.0%	-7.5%
Fee-in-Lieu and Joint Industrial Park	1,275,771	1,376,167	2,148,616	2,174,041	2,583,791	2,437,220	1,439,830	2.0%	-40.9%

Pickens County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	211,873,632	583,896,821	266,972,883	256,812,499	257,859,764	257,022,837	242,712,755	2.3%	-5.6%
Revenues from Local Sources	113,163,072	481,982,592	152,022,211	144,344,801	144,389,061	145,364,682	133,886,284	2.8%	-7.9%
Current Property Taxes	63,788,033	63,783,206	71,772,081	74,226,541	75,151,256	75,281,060	77,681,963	3.3%	3.2%
Current Real & Personal Property Taxes	61,873,303	61,785,171	69,529,394	71,566,324	71,465,839	72,553,814	74,876,575	3.2%	3.2%
Fee In Lieu of Property Tax (only Counties and Cities)	398,187	536,366	554,267	636,583	663,297	692,599	682,638	9.4%	-1.4%
All Other	1,516,543	1,461,670	1,688,420	2,023,634	3,022,120	2,034,647	2,122,750	5.8%	4.3%
Local Options Sales Tax	9,327,088	10,119,690	10,759,623	10,295,764	10,094,711	10,953,915	11,439,804	3.5%	4.4%
Local Hospitality Tax	1,180,805	2,380,999	2,549,588	2,643,510	2,586,953	2,639,963	2,977,986	16.7%	12.8%
Local Accommodations Tax	318,838	437,488	416,419	408,825	446,758	517,717	553,331	9.6%	6.9%
Capital Projects/Transportation Tax	1,108,045	0	0	0	0	0	0	-100.0%	n/a
Licenses, fees, Charges, Bonds, etc.	37,440,262	405,261,208	66,524,500	56,770,161	56,109,383	55,972,027	41,233,200	1.6%	-26.3%
Licenses & Permits	10,214,341	9,506,837	10,351,777	10,612,895	9,529,362	9,155,268	8,992,205	-2.1%	-1.8%
Service Revenue & Charges	21,835,387	33,282,165	40,715,087	40,267,345	40,057,427	29,117,976	26,646,701	3.4%	-8.5%
Bonds & Leases	0	354,937,977	3,371,546	119,229	0	10,518,234	0	n/a	n/a
Miscellaneous	5,390,534	7,534,229	12,086,090	5,770,692	6,522,594	7,180,549	5,594,294	0.6%	-22.1%
Revenues from State Sources	79,866,251	82,382,974	95,993,770	92,442,837	83,078,003	80,683,703	85,031,431	1.0%	5.4%
Reimbursements for Property Tax Relief (Tier 1)	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,657,914	3,683,572	4,365,480	4,407,822	4,399,146	4,389,672	4,436,050	3.3%	1.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	8,421,239	8,961,546	9,724,864	9,917,513	10,342,911	n/a	4.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,832,658	8,384,200	8,853,343	9,030,404	7,883,144	6,868,236	6,086,564	-4.1%	-11.4%
Manufacturer's Depreciation Reimbursement	470,036	470,655	515,795	541,919	505,046	524,019	616,234	4.6%	17.6%
State Grants	16,154,572	17,011,194	19,011,420	19,154,190	18,295,875	18,904,587	17,887,410	1.7%	-5.4%
Education Finance Act (EFA)	33,900,022	35,160,514	37,065,966	33,533,161	27,163,476	24,523,230	28,392,054	-2.9%	15.8%
Education Improvement Act (EIA)	10,974,197	10,727,512	10,881,862	9,937,875	8,534,181	8,698,813	10,988,475	0.0%	26.3%
Education Lottery	979,400	1,047,875	981,213	978,468	674,819	960,181	384,281	-14.4%	-60.0%
Revenues from Federal Sources	15,866,047	15,334,536	13,636,235	15,289,040	25,944,502	26,933,359	20,232,402	4.1%	-24.9%
Revenues from Other Local Sources	2,978,263	4,196,719	5,320,667	4,735,821	4,448,199	4,041,093	3,562,638	3.0%	-11.8%
Total Expenditures (School Dist., Counties, & Cities)	214,449,968	232,303,273	257,845,896	309,816,344	299,606,209	383,145,051	337,206,213	7.8%	-12.0%
Administration	61,717,359	65,201,985	72,155,045	106,451,959	69,543,666	67,187,440	67,572,051	1.5%	0.6%
Instruction	69,662,215	74,577,649	76,868,795	77,355,868	77,997,977	74,209,902	74,662,530	1.2%	0.6%
Public Safety	26,731,891	25,692,991	26,147,898	15,915,641	29,776,427	29,876,755	30,380,366	2.2%	1.7%
Transportation	8,028,665	8,967,924	8,666,709	10,011,604	3,835,361	4,142,949	5,797,661	-5.3%	39.9%
Health & Human Services	5,089,796	4,354,243	5,237,738	215,264	5,188,182	5,194,111	4,926,842	-0.5%	-5.1%
Environment & Housing	9,052,263	8,175,038	10,331,869	3,827,188	13,825,349	12,848,838	14,858,925	8.6%	15.6%
Recreation & Culture	7,595,559	8,118,700	8,386,482	7,497,954	8,158,035	7,938,925	8,431,775	1.8%	6.2%
Debt Service/Interest on Debt /4	12,549,306	26,070,587	29,782,292	36,590,490	30,138,362	29,320,811	39,203,677	20.9%	33.7%
Land Purchase & Facility Construction	12,179,162	9,198,316	18,066,221	44,327,553	58,450,905	149,884,151	86,852,734	38.7%	-42.1%
All Other	1,843,752	1,945,840	2,202,846	7,622,823	2,691,944	2,541,169	4,519,652	16.1%	77.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Pickens County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	63,788,033	63,783,206	71,772,081	74,226,541	75,151,256	75,281,060	77,681,963	3.3%	3.2%
School District Total	42,457,729	42,494,296	49,358,194	50,686,628	49,512,783	50,541,252	52,694,480	3.7%	4.3%
County Total	15,802,625	15,549,467	16,505,000	17,439,990	18,957,733	18,097,739	17,554,220	1.8%	-3.0%
Cities Total	5,527,679	5,739,443	5,908,887	6,099,923	6,680,740	6,642,069	7,433,263	5.1%	11.9%

Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	393,657,885	405,139,247	410,251,939	429,217,416	430,084,907	448,876,475	450,294,847	2.3%	0.3%
Owner Occupied (4% assessment ratio)	150,208,542	141,442,483	143,239,530	153,369,980	159,016,398	173,815,245	175,009,590	2.6%	0.7%
Agricultural (Private) (4%)	646,731	697,574	685,316	707,445	606,829	610,075	611,140	-0.9%	0.2%
Agricultural (Corporate) (6%)	55,294	62,485	64,706	67,280	72,082	65,144	116,050	13.2%	78.1%
Commercial/Rental (6%)	118,469,881	140,584,932	146,469,779	156,392,139	160,116,714	166,714,451	168,380,208	6.0%	1.0%
Personal Property (Vehicles) /6	48,095,196	46,168,115	44,538,473	42,268,437	36,827,099	35,373,841	37,656,975	-4.0%	6.5%
Other Personal Property County (10.5%)	4,426,378	5,157,129	5,528,111	5,565,805	5,192,385	4,656,515	4,034,670	-1.5%	-13.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	13,917,370	13,597,600	11,312,620	11,331,790	9,901,620	10,126,210	9,178,740	-6.7%	-9.4%
Utility (10.5%)	32,591,100	30,778,400	30,598,330	31,222,200	30,620,390	29,762,690	30,108,890	-1.3%	1.2%
Business Personal (10.5%)	11,078,040	11,288,471	12,336,490	11,988,572	12,723,870	12,024,900	10,249,430	-1.3%	-14.8%
Motor Carrier (9.5%)\\	1,718,515	2,334,828	1,965,273	2,188,484	2,050,718	1,707,429	1,618,852	-1.0%	-5.2%
Fee-in-Lieu and Joint Industrial Park /7	12,450,838	13,027,230	13,513,311	14,115,284	12,956,802	14,019,975	13,330,302	1.1%	-4.9%

Total Average Millage Rates /2									
	239.0	273.9	275.2	270.2	261.6	264.7	263.6	1.6%	-0.4%
School Districts /3	122.8	119.4	155.2	152.7	151.4	147.8	153.1	3.7%	3.6%
Counties /4	42.5	40.5	42.3	42.6	46.2	42.2	40.8	-0.7%	-3.2%
Cities & Special Purpose Districts /5	73.7	113.9	77.6	74.9	64.0	74.7	69.7	-0.9%	-6.8%

Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	63,788,033	63,783,206	71,772,081	74,226,541	75,151,256	75,281,060	77,681,963	3.3%	3.2%
Owner Occupied	18,278,432	15,844,689	12,705,121	13,913,199	14,921,749	16,501,420	17,285,804	-0.9%	4.8%
Agricultural (Private)	119,840	125,396	150,179	153,048	133,348	128,835	132,565	1.7%	2.9%
Agricultural (Corporate)	10,246	11,232	14,180	14,555	15,840	13,757	25,173	16.2%	83.0%
Commercial/Rental	21,952,591	25,271,559	32,097,164	33,833,832	35,185,001	35,206,522	36,524,205	8.9%	3.7%
Personal Property (Vehicles)	8,912,089	8,299,184	9,760,093	9,144,342	8,092,606	7,470,198	8,168,365	-1.4%	9.3%
Other Personal Property County	820,212	927,046	1,211,422	1,204,105	1,141,006	983,356	875,181	1.1%	-11.0%
Manufacturing	2,977,090	2,980,671	3,033,297	3,088,099	2,839,138	2,831,038	2,673,645	-1.8%	-5.6%
Utility	6,039,164	5,532,728	6,705,271	6,754,602	6,728,707	6,285,243	6,531,072	1.3%	3.9%
Business Personal	2,052,772	2,029,216	2,703,400	2,593,604	2,796,019	2,539,401	2,223,256	1.3%	-12.4%
Motor Carrier	318,443	419,709	430,667	473,456	450,637	360,572	351,153	1.6%	-2.6%
Fee-in-Lieu and Joint Industrial Park	2,307,153	2,341,776	2,961,286	3,053,697	2,847,205	2,960,718	2,891,543	3.8%	-2.3%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Pickens County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	132,471,189	497,831,353	175,538,809	170,653,140	170,398,862	166,542,582	155,949,419	2.8%	-6.4%
Revenues from Local Sources	51,853,137	415,708,313	80,702,868	77,972,178	75,776,379	74,028,704	63,621,037	3.5%	-14.1%
Current Property Taxes	42,457,729	42,494,296	49,358,194	50,686,628	49,512,783	50,541,252	52,694,480	3.7%	4.3%
Current Real & Personal Property Taxes	42,182,393	42,191,578	49,029,994	50,325,528	49,186,719	50,268,064	52,432,224	3.7%	4.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	275,336	302,718	328,200	361,100	326,064	273,188	262,256	-0.8%	-4.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,395,408	373,214,017	31,344,674	27,285,550	26,263,596	23,487,452	10,926,557	2.5%	-53.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	7,514,819	16,274,528	25,776,073	24,455,035	23,683,787	10,888,947	8,550,915	2.2%	-21.5%
Bonds & Leases	0	354,937,977	3,371,546	119,229	0	10,518,234	0	n/a	n/a
Miscellaneous	1,880,589	2,001,512	2,197,055	2,711,286	2,579,809	2,080,271	2,375,642	4.0%	14.2%
Revenues from State Sources	68,103,305	69,763,318	82,836,682	80,016,174	71,720,032	71,045,809	75,989,289	1.8%	7.0%
Reimbursements for Property Tax Relief (Tier 1)	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,214,479	2,218,752	2,875,436	2,880,242	2,801,504	2,854,788	2,886,084	4.5%	1.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	8,421,239	8,961,546	9,724,864	9,917,513	10,342,911	n/a	4.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	345,878	345,878	345,878	345,878	345,878	345,878	345,878	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	309,162	299,144	369,430	385,950	355,300	374,913	375,839	3.3%	0.2%
State Grants 4/	13,482,715	14,066,191	15,998,206	17,095,602	16,222,558	17,473,041	16,376,315	3.3%	-6.3%
Education Finance Act (EFA)	33,900,022	35,160,514	37,065,966	33,533,161	27,163,476	24,523,230	28,392,054	-2.9%	15.8%
Education Improvement Act (EIA)	10,974,197	10,727,512	10,881,862	9,937,875	8,534,181	8,698,813	10,988,475	0.0%	26.3%
Education Lottery	979,400	1,047,875	981,213	978,468	674,819	960,181	384,281	-14.4%	-60.0%
Revenues from Federal Sources	12,514,747	12,359,722	11,999,259	12,664,788	22,902,451	21,468,069	16,339,093	4.5%	-23.9%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	126,416,384	147,515,073	168,501,218	189,146,293	205,574,433	291,689,987	246,319,255	11.8%	-15.6%
Administration	47,103,259	50,362,783	54,303,630	53,268,072	51,425,770	51,017,089	52,365,309	1.8%	2.6%
Instruction	69,662,215	74,577,649	76,868,795	77,355,868	77,997,977	74,209,902	74,662,530	1.2%	0.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	30,714	36,849	36,330	46,061	48,818	41,114	47,404	7.5%	15.3%
Debt Service/Interest on Debt	7,498,185	20,437,028	24,404,857	23,761,460	23,475,922	24,225,040	33,721,194	28.5%	39.2%
Purchase of Land & Facility Construction	1,594,751	1,559,141	12,311,613	34,001,726	52,114,327	141,751,823	84,929,944	94.0%	-40.1%
All Other	527,260	541,623	575,993	713,106	511,619	445,019	592,874	2.0%	33.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Pickens County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	46,520,691	49,316,149	52,397,439	46,056,729	49,398,404	50,867,665	46,744,349	0.1%	-8.1%
Revenues from Local Sources	35,364,975	37,800,767	41,357,622	36,121,047	39,047,001	41,250,594	38,652,734	1.5%	-6.3%
Current Property Taxes	15,802,625	15,549,467	16,505,000	17,439,990	18,957,733	18,097,739	17,554,220	1.8%	-3.0%
Current Real & Personal Property Taxes	14,672,975	14,455,825	15,191,497	15,800,917	16,337,870	16,397,152	15,796,016	1.2%	-3.7%
Fee In Lieu of Property Tax	111,442	172,560	200,328	234,836	229,641	262,798	254,480	14.8%	-3.2%
All Other	1,018,208	921,083	1,113,175	1,404,237	2,390,222	1,437,789	1,503,724	6.7%	4.6%
Local Options Sales Tax (1%)	5,620,552	6,383,530	6,718,626	6,371,307	6,264,422	6,927,415	7,173,826	4.2%	3.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	190,756	226,586	235,506	213,175	224,210	250,655	265,997	5.7%	6.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	13,751,041	15,641,184	17,898,490	12,096,575	13,600,636	15,974,785	13,658,691	-0.1%	-14.5%
Licenses & Permits	2,286,851	1,541,286	1,542,616	934,575	805,392	816,317	742,487	-17.1%	-9.0%
Service Revenue & Charges	9,558,342	10,896,487	9,301,149	9,774,425	10,298,660	10,911,551	10,749,562	2.0%	-1.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,905,848	3,203,411	7,054,725	1,387,575	2,496,584	4,246,917	2,166,642	2.2%	-49.0%
Revenues from State Sources	9,535,029	10,013,341	9,641,882	9,143,109	8,268,331	7,151,000	6,451,300	-6.3%	-9.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,036,523	1,044,981	1,066,817	1,092,066	1,129,119	1,102,220	1,093,996	0.9%	-0.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	6,003,207	6,549,764	6,875,255	7,100,541	6,020,232	5,041,721	4,508,680	-4.7%	-10.6%
Manufacturer's Depreciation Reimbursement	144,913	136,498	129,006	136,670	129,945	129,092	135,259	-1.1%	4.8%
State Grants	2,350,386	2,282,098	1,570,804	813,832	989,035	877,967	713,365	-18.0%	-18.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,237,973	1,027,399	381,758	173,708	1,282,075	1,700,131	1,153,199	-1.2%	-32.2%
Revenues from Other Local Sources	382,715	474,642	1,016,177	618,865	800,997	765,940	487,116	4.1%	-36.4%
Total Expenditures (County only)	51,682,445	48,676,079	52,186,901	79,179,751	52,953,457	54,314,062	51,886,413	0.1%	-4.5%
Administration	9,586,289	10,147,820	11,684,210	46,786,651	11,456,047	10,041,387	10,635,959	1.7%	5.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	15,981,412	13,496,861	13,906,000	2,917,347	15,903,051	16,603,411	15,263,040	-0.8%	-8.1%
Transportation	6,288,281	5,527,013	6,783,102	4,616,160	470,654	551,176	602,112	-32.4%	9.2%
Health & Human Services	4,764,654	4,354,243	5,237,738	215,264	5,148,170	5,156,142	4,880,384	0.4%	-5.3%
Environment & Housing	4,416,354	4,782,113	4,882,902	1,041,095	10,410,659	8,982,637	10,436,254	15.4%	16.2%
Recreation & Culture	3,354,861	3,883,043	3,991,714	3,101,911	4,010,278	4,074,535	4,270,305	4.1%	4.8%
Debt Service/Interest on Debt	4,044,423	2,862,387	2,803,054	9,654,939	2,560,959	3,199,493	3,290,504	-3.4%	2.8%
Land Purchase & Facility Construction	2,036,346	2,363,356	1,612,190	7,221,973	1,686,774	4,456,873	1,330,824	-6.8%	-70.1%
All Other	1,209,825	1,259,243	1,285,990	3,624,411	1,306,865	1,248,408	1,177,031	-0.5%	-5.7%

Pickens County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	32,881,752	36,749,318	39,036,635	40,102,630	38,062,498	39,612,590	40,018,987	3.3%	1.0%
Revenues from Local Sources	25,944,960	28,473,512	29,961,721	30,251,576	29,565,681	30,085,384	31,612,513	3.3%	5.1%
Current Property Taxes	5,527,679	5,739,443	5,908,887	6,099,923	6,680,740	6,642,069	7,433,263	5.1%	11.9%
Current Real & Personal Property Taxes	5,017,935	5,137,768	5,307,903	5,439,879	5,941,250	5,888,598	6,648,335	4.8%	12.9%
Fee In Lieu of Property Tax	286,745	363,806	353,939	401,747	433,656	429,801	428,158	6.9%	-0.4%
All Other	222,999	237,869	247,045	258,297	305,834	323,670	356,770	8.1%	10.2%
Local Options Sales Tax	3,706,536	3,736,160	4,040,997	3,924,457	3,830,289	4,026,500	4,265,978	2.4%	5.9%
Local Hospitality Tax	1,180,805	2,380,999	2,549,588	2,643,510	2,586,953	2,639,963	2,977,986	16.7%	12.8%
Local Accommodations Tax	128,082	210,902	180,913	195,650	222,548	267,062	287,334	14.4%	7.6%
Capital Projects/Transportation Tax	1,108,045	0	0	0	0	0	0	-100.0%	n/a
Licenses, fees, Charges, Bonds, etc.	14,293,813	16,406,007	17,281,336	17,388,036	16,245,151	16,509,790	16,647,952	2.6%	0.8%
Licenses & Permits	7,927,490	7,965,551	8,809,161	9,678,320	8,723,970	8,338,951	8,249,718	0.7%	-1.1%
Service Revenue & Charges	4,762,226	6,111,150	5,637,865	6,037,885	6,074,980	7,317,478	7,346,224	7.5%	0.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,604,097	2,329,306	2,834,310	1,671,831	1,446,201	853,361	1,052,010	-6.8%	23.3%
Revenues from State Sources	2,227,917	2,606,315	3,515,206	3,283,554	3,089,640	2,486,894	2,590,842	2.5%	4.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	406,912	419,839	423,227	435,514	468,523	432,664	455,970	1.9%	5.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,483,573	1,488,558	1,632,210	1,583,985	1,517,034	1,480,637	1,232,006	-3.0%	-16.8%
Manufacturer's Depreciation Reimbursement	15,961	35,013	17,359	19,299	19,801	20,014	105,136	36.9%	425.3%
State Grants	321,471	662,905	1,442,410	1,244,756	1,084,282	553,579	797,730	16.4%	44.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,113,327	1,947,415	1,255,218	2,450,544	1,759,976	3,765,159	2,740,110	4.4%	-27.2%
Revenues from Other Local Sources	2,595,548	3,722,077	4,304,490	4,116,956	3,647,202	3,275,153	3,075,522	2.9%	-6.1%
Total Expenditures (Cities only)	36,351,139	36,112,121	37,157,777	41,490,300	41,078,319	37,141,002	39,000,545	1.2%	5.0%
Administration	5,027,811	4,691,382	6,167,205	6,397,236	6,661,849	6,128,964	4,570,783	-1.6%	-25.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	10,750,479	12,196,130	12,241,898	12,998,294	13,873,376	13,273,344	15,117,326	5.8%	13.9%
Transportation	1,740,384	3,440,911	1,883,607	5,395,444	3,364,707	3,591,773	5,195,549	20.0%	44.7%
Health & Human Services	325,142	0	0	0	40,012	37,969	46,458	-27.7%	22.4%
Environment & Housing	4,635,909	3,392,925	5,448,967	2,786,093	3,414,690	3,866,201	4,422,671	-0.8%	14.4%
Recreation & Culture	4,209,984	4,198,808	4,358,438	4,349,982	4,098,939	3,823,276	4,114,066	-0.4%	7.6%
Debt Service/Interest on Debt	1,006,698	2,771,172	2,574,381	3,174,091	4,101,481	1,896,278	2,191,979	13.8%	15.6%
Purchase of Land & Facility Construction	8,548,065	5,275,819	4,142,418	3,103,854	4,649,804	3,675,455	591,966	-35.9%	-83.9%
All Other	106,667	144,974	340,863	3,285,306	873,460	847,742	2,749,747	71.9%	224.4%

* Cities Included: Central, Clemson, Easley, Liberty, Norris, Pickens & Six Mile.

Pickens County

								6 Year	FY 12
								Compound	Percent
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	42,457,729	42,494,296	49,358,194	50,686,628	49,512,783	50,541,252	52,694,480	3.7%	4.3%
Owner Occupied	12,553,496	10,997,107	7,914,104	8,562,072	8,460,252	9,879,681	10,551,546	-2.9%	6.8%
Agricultural (Private)	79,442	83,322	106,371	108,034	91,902	90,186	93,558	2.8%	3.7%
Agricultural (Corporate)	6,792	7,464	10,043	10,274	10,917	9,630	17,766	17.4%	84.5%
Commercial/Rental	14,552,312	16,792,129	22,734,175	23,882,583	24,249,207	24,644,955	25,777,029	10.0%	4.6%
Personal Property (Vehicles)	5,907,800	5,514,538	6,912,999	6,454,797	5,577,356	5,229,221	5,764,840	-0.4%	10.2%
Other Personal Property	543,717	615,992	858,041	849,952	786,371	688,360	617,661	2.1%	-10.3%
Manufacturing	1,709,548	1,624,162	1,755,878	1,730,473	1,499,571	1,496,931	1,405,157	-3.2%	-6.1%
Utility	4,003,346	3,676,318	4,749,292	4,767,930	4,637,368	4,399,739	4,609,317	2.4%	4.8%
Business Personal	1,360,777	1,348,348	1,914,797	1,830,770	1,926,993	1,777,609	1,569,067	2.4%	-11.7%
Motor Carrier	211,095	278,883	305,038	334,203	310,575	252,405	247,827	2.7%	-1.8%
Fee-in-Lieu and Joint Industrial Park	1,529,405	1,556,034	2,097,456	2,155,540	1,962,270	2,072,536	2,040,712	4.9%	-1.5%

								6 Year	FY 12
								Compound	Percent
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	16,727,706	16,421,888	17,371,489	18,297,220	19,857,211	18,937,161	18,393,736	1.6%	-2.9%
Owner Occupied	6,382,812	5,733,221	6,065,258	6,538,048	7,341,858	7,332,902	7,148,828	1.9%	-2.5%
Agricultural (Private)	27,482	28,275	29,019	30,158	28,018	25,738	24,964	-1.6%	-3.0%
Agricultural (Corporate)	2,350	2,533	2,740	2,868	3,328	2,748	4,740	12.4%	72.5%
Commercial/Rental	5,034,141	5,698,461	6,202,038	6,666,881	7,392,660	7,033,335	6,878,029	5.3%	-2.2%
Personal Property (Vehicles)	2,043,709	1,871,375	1,885,913	1,801,872	1,700,324	1,492,348	1,538,220	-4.6%	3.1%
Other Personal Property	188,090	209,039	234,079	237,266	239,735	196,449	164,809	-2.2%	-16.1%
Manufacturing	591,391	551,164	479,016	483,066	457,162	427,204	374,935	-7.3%	-12.2%
Utility	1,384,894	1,247,570	1,295,639	1,330,979	1,413,757	1,255,626	1,229,894	-2.0%	-2.0%
Business Personal	470,739	457,566	522,370	511,064	587,467	507,305	418,671	-1.9%	-17.5%
Motor Carrier	73,025	94,640	83,216	93,293	94,683	72,033	66,127	-1.6%	-8.2%
Fee-in-Lieu and Joint Industrial Park	529,074	528,045	572,200	601,724	598,221	591,473	544,519	0.5%	-7.9%

Richland County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	959,897,486	1,049,037,542	1,187,665,496	1,164,351,786	1,187,181,756	1,298,041,635	1,372,234,526	6.1%	5.7%
Revenues from Local Sources	652,261,177	728,161,047	780,628,182	764,919,293	785,853,604	898,734,060	966,690,268	6.8%	7.6%
Current Property Taxes	325,560,744	350,322,658	366,757,027	398,244,886	433,299,630	452,393,077	439,626,417	5.1%	-2.8%
Current Real & Personal Property Taxes	317,476,117	343,198,777	357,526,508	389,324,147	424,489,681	442,537,251	429,674,120	5.2%	-2.9%
Fee In Lieu of Property Tax (only Counties and Cities)	2,799,784	2,673,043	4,387,327	3,929,288	3,217,498	3,172,128	3,629,070	4.4%	14.4%
All Other	5,284,843	4,450,839	4,843,193	4,991,451	5,592,452	6,683,698	6,323,227	3.0%	-5.4%
Local Options Sales Tax	43,991,800	47,785,134	50,824,782	47,740,172	47,957,721	32,961,501	48,124,324	1.5%	46.0%
Local Hospitality Tax	12,821,015	13,353,169	13,997,387	14,253,678	11,686,354	12,331,561	14,691,469	2.3%	19.1%
Local Accommodations Tax	1,341,926	1,420,918	1,521,631	1,471,728	1,457,474	1,531,564	1,688,226	3.9%	10.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	268,545,692	315,279,168	347,527,355	303,208,828	291,452,425	399,516,357	462,559,833	9.5%	15.8%
Licenses & Permits	46,071,895	49,523,704	50,212,262	45,456,397	42,274,390	47,837,019	41,799,839	-1.6%	-12.6%
Service Revenue & Charges	112,834,118	106,673,386	113,639,503	100,902,222	105,661,708	112,165,448	97,092,149	-2.5%	-13.4%
Bonds & Leases	74,133,950	125,811,158	147,375,095	123,291,588	100,093,090	212,558,183	301,139,888	26.3%	41.7%
Miscellaneous	35,505,729	33,270,919	36,300,496	33,558,621	43,423,237	26,955,707	22,527,957	-7.3%	-16.4%
Revenues from State Sources	234,005,261	243,270,904	326,794,199	316,985,249	291,568,146	286,304,100	312,269,044	4.9%	9.1%
Reimbursements for Property Tax Relief (Tier 1)	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	0.0%	0.0%
Homestead Exemption (Tier 2) /1	8,090,785	8,655,513	10,543,131	10,729,887	10,703,203	10,857,895	10,842,754	5.0%	-0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	58,706,594	60,335,638	62,632,342	63,226,566	64,537,683	n/a	2.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	26,578,312	28,367,684	30,369,926	29,902,018	26,282,696	24,471,727	21,919,453	-3.2%	-10.4%
Manufacturer's Depreciation Reimbursement	846,038	897,130	971,833	1,013,433	1,144,430	1,262,839	1,335,555	7.9%	5.8%
State Grants	38,735,522	41,471,100	47,375,464	54,127,327	60,168,537	61,974,098	59,637,113	7.5%	-3.8%
Education Finance Act (EFA)	92,634,943	98,542,079	107,672,827	98,329,541	80,986,982	75,526,282	88,362,403	-0.8%	17.0%
Education Improvement Act (EIA)	41,461,808	38,851,227	45,516,012	37,356,770	26,372,848	24,984,340	40,828,162	-0.3%	63.4%
Education Lottery	3,714,104	4,542,422	3,694,662	3,246,885	1,333,360	2,056,604	2,862,173	-4.2%	39.2%
Revenues from Federal Sources	60,083,320	61,312,213	63,518,302	65,157,658	91,085,769	93,261,091	73,380,593	3.4%	-21.3%
Revenues from Other Local Sources	13,547,728	16,293,378	16,724,813	17,289,586	18,674,237	19,742,384	19,894,621	6.6%	0.8%
Total Expenditures (School Dist., Counties, & Cities)	1,079,980,866	1,115,275,147	1,187,170,510	1,221,685,447	1,223,952,940	1,225,979,733	1,126,148,935	0.7%	-8.1%
Administration	327,845,323	330,898,860	387,579,284	392,667,001	336,358,577	322,009,327	315,603,614	-0.6%	-2.0%
Instruction	264,637,779	280,294,743	310,398,348	323,068,033	315,224,252	304,989,869	312,662,639	2.8%	2.5%
Public Safety	82,239,875	90,591,454	98,480,482	108,431,867	153,370,802	149,967,181	170,355,068	12.9%	13.6%
Transportation	16,020,032	17,846,717	18,479,904	19,376,591	18,509,858	16,407,086	16,093,858	0.1%	-1.9%
Health & Human Services	13,047,838	13,452,785	13,920,149	18,294,565	15,292,089	15,915,136	7,811,366	-8.2%	-50.9%
Environment & Housing	27,203,902	32,971,859	54,411,691	38,493,090	44,073,425	39,982,635	53,402,010	11.9%	33.6%
Recreation & Culture	11,434,785	12,079,919	12,228,663	13,711,082	18,681,851	18,783,647	18,256,211	8.1%	-2.8%
Debt Service/Interest on Debt /4	210,434,480	90,925,029	115,661,375	105,068,611	128,439,712	134,421,162	115,147,585	-9.6%	-14.3%
Land Purchase & Facility Construction	85,261,693	190,288,177	111,466,944	143,498,439	140,289,419	168,151,407	75,044,422	-2.1%	-55.4%
All Other	41,855,159	55,925,603	64,543,669	59,076,168	53,712,955	55,352,283	41,772,162	0.0%	-24.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Richland County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	325,560,744	350,322,658	366,757,027	398,244,886	433,299,630	452,393,077	439,626,417	5.1%	-2.8%
School District Total	241,229,060	264,336,122	270,944,707	287,109,407	317,120,039	315,643,826	317,328,548	4.7%	0.5%
County Total	61,491,074	60,239,409	67,270,934	77,171,462	83,674,642	87,930,154	86,262,272	5.8%	-1.9%
Cities Total	22,840,610	25,747,127	28,541,386	33,964,016	32,504,949	48,819,097	36,035,597	7.9%	-26.2%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	1,099,222,597	1,156,966,332	1,201,061,083	1,253,012,030	1,348,236,207	1,343,667,761	1,355,628,518	3.6%	0.9%
Owner Occupied (4% assessment ratio)	368,019,810	378,799,440	397,913,630	421,659,810	481,040,670	496,100,500	504,840,360	5.4%	1.8%
Agricultural (Private) (4%)	1,589,530	1,582,880	1,545,550	1,553,380	1,568,650	1,576,100	1,589,410	0.0%	0.8%
Agricultural (Corporate) (6%)	247,830	245,810	242,500	238,570	220,490	222,690	222,680	-1.8%	0.0%
Commercial/Rental (6%)	330,944,880	372,182,170	389,067,860	413,492,050	455,052,070	456,526,520	453,330,040	5.4%	-0.7%
Personal Property (Vehicles) /6	117,219,654	117,318,366	115,757,190	122,696,688	112,875,944	95,451,666	103,596,916	-2.0%	8.5%
Other Personal Property County (10.5%)	18,208,669	19,469,521	20,324,296	23,412,990	22,822,340	21,128,820	21,366,610	2.7%	1.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	70,381,678	69,601,456	67,932,300	63,372,467	64,768,508	68,596,633	63,697,777	-1.6%	-7.1%
Utility (10.5%)	90,327,810	93,117,360	93,545,610	94,805,770	100,875,100	100,404,840	100,605,560	1.8%	0.2%
Business Personal (10.5%)	60,781,230	65,292,000	69,626,120	69,183,150	69,022,140	64,643,196	64,342,423	1.0%	-0.5%
Motor Carrier (9.5%)\	1,656,151	1,768,992	1,911,930	1,916,231	1,586,627	1,375,373	1,235,215	-4.8%	-10.2%
Fee-in-Lieu and Joint Industrial Park /7	39,845,355	37,588,337	43,194,097	40,680,924	38,403,668	37,641,423	40,801,527	0.4%	8.4%
Total Average Millage Rates /2									
	400.8	417.4	432.1	437.0	447.6	454.4	474.0	2.8%	4.3%
School Districts /3	239.4	247.4	292.7	294.8	297.9	298.3	297.9	3.7%	-0.1%
Counties /4	55.8	52.3	54.7	60.8	61.9	65.4	63.4	2.1%	-3.2%
Cities & Special Purpose Districts /5	105.6	117.7	84.6	81.4	87.8	90.7	112.8	1.1%	24.3%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	325,560,744	350,322,658	366,757,027	398,244,886	433,299,630	452,393,077	439,626,417	5.1%	-2.8%
Owner Occupied	88,081,425	93,242,252	59,072,796	70,983,814	92,165,763	105,285,231	101,286,445	2.4%	-3.8%
Agricultural (Private)	510,160	517,494	583,654	604,145	611,249	639,568	625,294	3.4%	-2.2%
Agricultural (Corporate)	79,541	80,363	91,577	92,785	85,917	90,366	87,605	1.6%	-3.1%
Commercial/Rental	106,216,760	121,678,120	146,925,794	160,816,461	177,318,190	185,254,650	178,345,814	9.0%	-3.7%
Personal Property (Vehicles)	37,621,648	38,355,084	43,714,012	47,719,532	43,983,885	38,733,489	40,756,347	1.3%	5.2%
Other Personal Property County	5,844,072	6,365,202	7,675,174	9,105,844	8,893,083	8,573,899	8,405,897	6.2%	-2.0%
Manufacturing	25,388,784	25,427,959	30,040,968	28,576,282	28,455,565	31,008,069	28,688,587	2.1%	-7.5%
Utility	28,990,711	30,443,009	35,326,133	36,872,120	39,307,568	40,743,446	39,579,509	5.3%	-2.9%
Business Personal	19,507,736	21,346,019	26,293,287	26,906,900	26,895,562	26,231,669	25,313,129	4.4%	-3.5%
Motor Carrier	531,542	578,339	722,012	745,266	618,254	558,115	485,949	-1.5%	-12.9%
Fee-in-Lieu and Joint Industrial Park	12,788,367	12,288,816	16,311,620	15,821,736	14,964,593	15,274,575	16,051,841	3.9%	5.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Richland County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	601,413,205	686,891,071	797,312,238	774,161,546	775,119,399	886,533,788	985,030,498	8.6%	11.1%
Revenues from Local Sources	352,954,488	426,507,190	453,870,386	439,956,930	447,210,359	555,028,479	643,574,612	10.5%	16.0%
Current Property Taxes	241,229,060	264,336,122	270,944,707	287,109,407	317,120,039	315,643,826	317,328,548	4.7%	0.5%
Current Real & Personal Property Taxes	241,229,060	264,336,122	270,944,707	287,109,407	317,120,039	315,643,826	317,328,548	4.7%	0.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	111,725,428	162,171,068	182,925,679	152,847,523	130,090,320	239,384,653	326,246,064	19.6%	36.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	30,792,028	29,902,433	26,818,958	20,362,487	18,220,115	18,940,706	17,314,456	-9.1%	-8.6%
Bonds & Leases	74,133,950	125,811,158	147,375,095	123,291,588	100,093,090	212,558,183	301,139,888	26.3%	41.7%
Miscellaneous	6,799,450	6,457,477	8,731,626	9,193,448	11,777,115	7,885,764	7,791,720	2.3%	-1.2%
Revenues from State Sources	203,493,952	211,252,091	292,641,708	282,613,001	259,466,019	256,821,774	280,534,621	5.5%	9.2%
Reimbursements for Property Tax Relief (Tier 1)	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	0.0%	0.0%
Homestead Exemption (Tier 2) /1	4,413,818	4,777,289	6,595,899	6,595,899	6,605,069	6,595,899	6,595,899	6.8%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	58,706,594	60,335,638	62,632,342	63,226,566	64,537,683	n/a	2.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,186,865	2,186,865	2,186,865	2,186,865	2,186,865	2,186,865	2,186,865	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	37,138,665	40,408,460	46,325,100	52,617,654	57,404,804	60,301,469	53,217,687	6.2%	-11.7%
Education Finance Act (EFA)	92,634,943	98,542,079	107,672,827	98,329,541	80,986,982	75,526,282	88,362,403	-0.8%	17.0%
Education Improvement Act (EIA)	41,461,808	38,851,227	45,516,012	37,356,770	26,372,848	24,984,340	40,828,162	-0.3%	63.4%
Education Lottery	3,714,104	4,542,422	3,694,662	3,246,885	1,333,360	2,056,604	2,862,173	-4.2%	39.2%
Revenues from Federal Sources	44,964,765	49,131,790	50,800,144	51,591,615	68,443,021	74,683,535	60,921,265	5.2%	-18.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	699,796,663	715,652,944	715,450,076	712,734,329	752,824,235	734,278,362	704,483,251	0.1%	-4.1%
Administration	182,338,694	195,511,104	219,060,149	228,893,607	228,707,238	227,799,931	233,036,764	4.2%	2.3%
Instruction	264,637,779	280,294,743	310,398,348	323,068,033	315,224,252	304,989,869	312,662,639	2.8%	2.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	1,122,326	1,098,962	1,293,754	1,286,058	1,252,485	1,211,108	1,003,326	-1.9%	-17.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	547,603	595,632	813,501	842,600	961,339	901,649	821,841	7.0%	-8.9%
Debt Service/Interest on Debt	178,123,127	59,360,465	72,984,198	66,124,420	91,101,409	96,742,652	106,090,350	-8.3%	9.7%
Purchase of Land & Facility Construction	71,729,318	176,310,446	107,772,609	89,404,786	112,716,126	99,379,274	47,514,017	-6.6%	-52.2%
All Other	1,297,816	2,481,592	3,127,517	3,114,825	2,861,386	3,253,879	3,354,314	17.1%	3.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Richland County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	200,441,696	207,251,551	230,112,010	219,210,334	234,209,711	232,975,878	223,248,622	1.8%	-4.2%
Revenues from Local Sources	169,637,148	176,314,420	197,264,191	188,259,099	201,866,004	202,278,236	192,379,007	2.1%	-4.9%
Current Property Taxes	61,491,074	60,239,409	67,270,934	77,171,462	83,674,642	87,930,154	86,262,272	5.8%	-1.9%
Current Real & Personal Property Taxes	54,622,456	54,326,986	58,088,216	68,341,039	74,945,983	78,154,753	76,407,009	5.8%	-2.2%
Fee In Lieu of Property Tax	2,799,784	2,469,754	4,344,499	3,867,413	3,157,381	3,113,504	3,572,803	4.1%	14.8%
All Other	4,068,834	3,442,670	4,838,218	4,963,010	5,571,279	6,661,897	6,282,460	7.5%	-5.7%
Local Options Sales Tax (1%)	28,510,755	32,244,228	33,472,614	32,491,989	30,579,884	31,404,523	32,786,129	2.4%	4.4%
Local Hospitality Tax (2%)	4,930,203	4,829,173	4,961,467	5,145,850	2,679,608	2,859,989	5,615,194	2.2%	96.3%
Local Accommodations Tax (3%)	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	74,705,116	79,001,610	91,559,177	73,449,798	84,931,870	80,083,570	67,715,413	-1.6%	-15.4%
Licenses & Permits	15,187,010	15,651,222	17,530,323	12,881,892	12,025,549	12,105,697	12,822,583	-2.8%	5.9%
Service Revenue & Charges	49,135,056	49,038,119	55,892,791	52,619,759	58,660,884	61,566,763	49,022,171	0.0%	-20.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	10,383,050	14,312,269	18,136,063	7,948,147	14,245,437	6,411,110	5,870,659	-9.1%	-8.4%
Revenues from State Sources	23,581,341	26,065,723	27,196,496	26,751,026	24,983,772	22,333,573	25,219,845	1.1%	12.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,653,164	2,702,637	2,760,135	2,909,792	2,942,271	3,088,197	3,202,325	3.2%	3.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	19,838,493	21,405,315	23,225,916	22,267,073	19,478,232	17,947,565	15,947,452	-3.6%	-11.1%
Manufacturer's Depreciation Reimbursement	846,038	897,130	971,833	1,013,433	1,144,430	1,262,839	1,280,824	7.2%	1.4%
State Grants	243,646	1,060,641	238,611	560,727	1,418,840	34,972	4,789,245	64.3%	13594.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	7,223,207	4,871,408	5,651,323	4,200,209	7,359,935	8,364,069	5,619,255	-4.1%	-32.8%
Revenues from Other Local Sources	0	0	0	0	0	0	30,514	n/a	n/a
Total Expenditures (County only)	179,115,533	194,614,661	217,696,345	224,330,733	236,615,016	214,149,194	214,102,166	3.0%	0.0%
Administration	58,039,210	46,166,244	61,117,392	51,607,054	47,552,955	39,642,370	57,258,754	-0.2%	44.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	66,122,170	72,608,740	79,159,301	85,057,878	89,914,449	82,346,395	93,183,408	5.9%	13.2%
Transportation	6,465,661	5,258,414	5,772,170	5,240,493	7,160,540	6,454,121	10,157,119	7.8%	57.4%
Health & Human Services	11,913,700	12,353,823	12,626,395	17,008,507	13,313,793	14,378,584	4,408,725	-15.3%	-69.3%
Environment & Housing	19,008,955	20,817,694	27,257,159	27,395,338	27,249,608	29,794,161	29,515,729	7.6%	-0.9%
Recreation & Culture	0	941,278	1,160,847	3,548,075	3,862,618	3,101,482	6,279,254	n/a	102.5%
Debt Service/Interest on Debt	14,295,632	14,019,394	14,420,267	17,622,573	19,996,458	15,909,042	8,995,093	-7.4%	-43.5%
Land Purchase & Facility Construction	0	8,245,477	862,678	5,373,721	10,909,939	7,234,098	4,304,084	n/a	-40.5%
All Other	3,270,205	14,203,597	15,320,136	11,477,094	16,654,656	15,288,941	0	-100.0%	n/a

Richland County

	FY 06	FY 07 /1	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	158,042,585	154,894,919	160,241,247	170,979,906	177,852,646	178,531,969	163,955,407	0.6%	-8.2%
Revenues from Local Sources	129,669,541	125,339,437	129,493,605	136,703,264	136,777,241	141,427,345	130,736,649	0.1%	-7.6%
Current Property Taxes	22,840,610	25,747,127	28,541,386	33,964,016	32,504,949	48,819,097	36,035,597	7.9%	-26.2%
Current Real & Personal Property Taxes	21,624,601	24,535,669	28,493,584	33,873,700	32,423,659	48,738,672	35,938,563	8.8%	-26.3%
Fee In Lieu of Property Tax	0	203,289	42,827	61,876	60,117	58,624	56,267	n/a	-4.0%
All Other	1,216,009	1,008,169	4,975	28,441	21,173	21,801	40,767	-43.2%	87.0%
Local Options Sales Tax	15,481,045	15,540,906	17,352,169	15,248,184	17,377,837	1,556,978	15,338,195	-0.2%	885.1%
Local Hospitality Tax	7,890,812	8,523,996	9,035,920	9,107,828	9,006,746	9,471,572	9,076,275	2.4%	-4.2%
Local Accommodations Tax	1,341,926	1,420,918	1,521,631	1,471,728	1,457,474	1,531,564	1,688,226	3.9%	10.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	82,115,148	74,106,490	73,042,499	76,911,507	76,430,235	80,048,134	68,598,356	-3.0%	-14.3%
Licenses & Permits	30,884,885	33,872,482	32,681,939	32,574,505	30,248,841	35,731,322	28,977,256	-1.1%	-18.9%
Service Revenue & Charges	32,907,034	27,732,834	30,927,754	27,919,976	28,780,709	31,657,979	30,755,522	-1.1%	-2.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	18,323,229	12,501,173	9,432,807	16,417,026	17,400,685	12,658,833	8,865,578	-11.4%	-30.0%
Revenues from State Sources	6,929,968	5,953,090	6,955,995	7,621,222	7,118,355	7,148,753	6,514,578	-1.0%	-8.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,023,803	1,175,587	1,187,096	1,224,196	1,155,863	1,173,799	1,044,530	0.3%	-11.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,552,954	4,775,504	4,957,145	5,448,080	4,617,599	4,337,297	3,785,136	-3.0%	-12.7%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	54,731	n/a	n/a
State Grants	1,353,211	1,999	811,753	948,946	1,344,893	1,637,657	1,630,181	3.2%	-0.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	7,895,348	7,309,015	7,066,835	9,365,834	15,282,813	10,213,487	6,840,073	-2.4%	-33.0%
Revenues from Other Local Sources	13,547,728	16,293,378	16,724,813	17,289,586	18,674,237	19,742,384	19,864,107	6.6%	0.6%
Total Expenditures (Cities only)	201,068,670	205,007,542	254,024,089	284,620,385	234,513,689	277,552,177	207,563,518	0.5%	-25.2%
Administration	87,467,419	89,221,512	107,401,743	112,166,340	60,098,384	54,567,026	25,308,096	-18.7%	-53.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	16,117,705	17,982,714	19,321,181	23,373,989	63,456,353	67,620,786	77,171,660	29.8%	14.1%
Transportation	9,554,371	12,588,303	12,707,734	14,136,098	11,349,318	9,952,965	5,936,739	-7.6%	-40.4%
Health & Human Services	11,812	0	0	0	725,811	325,444	2,399,315	142.5%	637.2%
Environment & Housing	8,194,947	12,154,165	27,154,532	11,097,752	16,823,817	10,188,474	23,886,281	19.5%	134.4%
Recreation & Culture	10,887,182	10,543,009	10,254,315	9,320,407	13,857,894	14,780,516	11,155,116	0.4%	-24.5%
Debt Service/Interest on Debt	18,015,721	17,545,170	28,256,910	21,321,618	17,341,845	21,769,468	62,142	-61.1%	-99.7%
Purchase of Land & Facility Construction	13,532,375	5,732,254	2,831,657	48,719,932	16,663,354	61,538,035	23,226,321	9.4%	-62.3%
All Other	37,287,138	39,240,414	46,096,016	44,484,249	34,196,913	36,809,463	38,417,848	0.5%	4.4%

* Cities Included: Arcadia Lakes, Blythewood, Columbia, Eastover & Forest Acres.

/1 In FY 07 Eastover was excluded

Richland County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	241,229,060	264,336,122	270,944,707	287,109,407	317,120,039	315,643,826	317,328,548	4.7%	0.5%
Owner Occupied	66,166,528	71,786,424	35,833,710	42,026,210	58,746,106	62,815,743	63,898,686	-0.6%	1.7%
Agricultural (Private)	380,561	391,668	452,440	457,937	467,367	470,148	473,448	3.7%	0.7%
Agricultural (Corporate)	59,335	60,823	70,989	70,331	65,693	66,428	66,331	1.9%	-0.1%
Commercial/Rental	79,233,900	92,092,795	113,894,568	121,897,736	135,579,103	136,181,198	135,036,400	9.3%	-0.8%
Personal Property (Vehicles)	28,064,403	29,029,269	33,886,416	36,171,067	33,630,479	28,473,093	30,859,094	1.6%	8.4%
Other Personal Property	4,359,469	4,817,540	5,949,674	6,902,165	6,799,733	6,302,696	6,364,613	6.5%	1.0%
Manufacturing	16,850,585	17,222,192	19,886,300	18,682,246	19,297,256	20,462,276	18,974,076	2.0%	-7.3%
Utility	21,626,032	23,040,969	27,384,264	27,948,805	30,054,924	29,950,618	29,968,040	5.6%	0.1%
Business Personal	14,552,073	16,155,859	20,382,143	20,395,239	20,564,591	19,282,971	19,166,101	4.7%	-0.6%
Motor Carrier	396,511	437,720	559,693	564,906	472,723	410,272	367,942	-1.2%	-10.3%
Fee-in-Lieu and Joint Industrial Park	9,539,664	9,300,862	12,644,512	11,992,764	11,442,064	11,228,382	12,153,819	4.1%	8.2%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	61,344,454	60,472,293	65,686,570	76,213,842	83,459,532	87,904,847	85,891,794	5.8%	-2.3%
Owner Occupied	20,538,128	19,799,082	21,762,075	25,647,251	29,777,741	32,455,671	31,986,377	7.7%	-1.4%
Agricultural (Private)	88,707	82,734	84,527	94,484	97,104	103,111	100,704	2.1%	-2.3%
Agricultural (Corporate)	13,831	12,848	13,262	14,511	13,649	14,569	14,109	0.3%	-3.2%
Commercial/Rental	18,469,083	19,453,210	21,278,296	25,150,451	28,168,976	29,866,679	28,722,714	7.6%	-3.8%
Personal Property (Vehicles)	6,541,692	6,131,994	6,330,813	7,462,966	6,987,332	6,244,597	6,563,837	0.1%	5.1%
Other Personal Property	1,016,173	1,017,633	1,111,545	1,424,084	1,412,766	1,382,280	1,353,775	4.9%	-2.1%
Manufacturing	3,927,799	3,637,928	3,715,248	3,854,599	4,009,349	4,487,699	4,035,852	0.5%	-10.1%
Utility	5,040,935	4,867,056	5,116,051	5,766,514	6,244,446	6,568,642	6,374,307	4.0%	-3.0%
Business Personal	3,392,026	3,412,681	3,807,884	4,208,031	4,272,660	4,229,059	4,076,697	3.1%	-3.6%
Motor Carrier	92,425	92,462	104,564	116,554	98,217	89,979	78,262	-2.7%	-13.0%
Fee-in-Lieu and Joint Industrial Park	2,223,655	1,964,666	2,362,305	2,474,397	2,377,293	2,462,561	2,585,160	2.5%	5.0%

Saluda County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	31,685,139	32,928,808	34,252,936	46,829,871	35,183,216	34,450,289	35,938,941	2.1%	4.3%
Revenues from Local Sources	15,530,669	17,068,577	15,566,983	28,352,197	15,775,074	15,698,383	17,200,714	1.7%	9.6%
Current Property Taxes	10,969,679	12,215,901	10,733,913	11,219,466	11,212,814	11,151,780	11,110,074	0.2%	-0.4%
Current Real & Personal Property Taxes	10,383,905	11,551,125	10,215,388	10,524,521	10,557,212	10,475,813	10,494,138	0.2%	0.2%
Fee In Lieu of Property Tax (only Counties and Cities)	3,071	1,072	620	1,542	1,203	2,138	2,175	-5.6%	1.7%
All Other	582,703	663,705	517,904	693,403	654,399	673,829	613,761	0.9%	-8.9%
Local Options Sales Tax	904,710	904,983	851,589	919,855	1,020,105	1,038,406	1,116,850	3.6%	7.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	118,893	3,000	1,300	1,225	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	2,998	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,656,279	3,825,802	3,978,482	16,211,576	3,540,930	3,508,197	4,973,790	5.3%	41.8%
Licenses & Permits	702,899	731,735	761,315	715,060	851,010	716,020	911,753	4.4%	27.3%
Service Revenue & Charges	2,155,738	2,340,948	2,211,503	2,195,533	2,143,383	2,235,266	2,057,261	-0.8%	-8.0%
Bonds & Leases	0	0	0	12,832,252	0	0	1,350,000	n/a	n/a
Miscellaneous	797,642	753,119	1,005,664	468,731	546,537	556,911	654,776	-3.2%	17.6%
Revenues from State Sources	13,407,273	13,195,235	16,161,302	15,731,229	15,084,144	14,632,762	15,049,554	1.9%	2.8%
Reimbursements for Property Tax Relief (Tier 1)	832,712	832,712	832,712	832,712	832,712	832,712	832,712	0.0%	0.0%
Homestead Exemption (Tier 2) /1	960,977	979,658	874,947	898,302	903,308	932,548	910,710	-0.9%	-2.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	486,379	1,015,487	1,116,555	1,142,243	1,199,156	n/a	5.0%
\$2.5 Million Minimum Disbursement /3	0	0	1,538,944	1,484,513	1,383,445	1,357,757	1,300,844	n/a	-4.2%
State-Shared Taxes (Aid to Subdivisions)	1,291,018	1,458,489	1,596,353	1,623,013	1,393,633	1,197,145	1,094,038	-2.7%	-8.6%
Manufacturer's Depreciation Reimbursement	60,464	54,923	29,058	21,062	11,741	13,351	12,515	-23.1%	-6.3%
State Grants	3,340,729	2,511,706	3,427,848	3,764,996	4,421,957	4,295,655	4,212,594	3.9%	-1.9%
Education Finance Act (EFA)	4,805,616	5,062,636	5,127,388	4,533,279	3,752,698	3,372,664	3,945,402	-3.2%	17.0%
Education Improvement Act (EIA)	1,871,341	2,074,957	2,086,922	1,397,883	1,074,694	1,295,410	1,395,999	-4.8%	7.8%
Education Lottery	244,417	220,154	160,752	159,983	193,401	193,277	145,583	-8.3%	-24.7%
Revenues from Federal Sources	2,686,370	2,607,879	2,464,996	2,654,601	4,279,571	4,058,981	3,634,329	5.2%	-10.5%
Revenues from Other Local Sources	60,827	57,117	59,654	91,844	44,427	60,163	54,344	-1.9%	-9.7%
Total Expenditures (School Dist., Counties, & Cities)	28,452,609	27,926,671	34,538,933	32,220,317	32,742,176	31,398,147	31,451,885	1.7%	0.2%
Administration	11,170,788	11,316,449	11,998,333	12,250,145	13,175,743	12,427,530	12,904,877	2.4%	3.8%
Instruction	8,690,923	8,828,598	9,630,368	9,983,059	10,426,135	10,090,247	9,771,228	2.0%	-3.2%
Public Safety	4,044,969	3,024,207	4,071,554	4,060,993	3,818,990	4,167,922	4,118,011	0.3%	-1.2%
Transportation	673,635	965,443	765,230	767,505	797,032	780,484	814,727	3.2%	4.4%
Health & Human Services	151,350	153,489	957,484	998,228	993,053	923,620	885,651	34.2%	-4.1%
Environment & Housing	1,157,784	911,403	1,043,896	1,046,054	1,018,771	1,069,929	1,020,889	-2.1%	-4.6%
Recreation & Culture	246,002	267,658	266,965	279,160	433,060	289,497	312,696	4.1%	8.0%
Debt Service/Interest on Debt /4	1,463,790	1,394,252	1,413,764	1,707,609	1,272,233	1,525,394	1,324,285	-1.7%	-13.2%
Land Purchase & Facility Construction	497,902	659,849	4,334,521	792,405	797,992	90,807	42,660	-33.6%	-53.0%
All Other	355,466	405,323	56,818	335,159	9,167	32,717	256,861	-5.3%	685.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Saluda County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	10,969,679	12,215,901	10,733,913	11,219,466	11,212,814	11,151,780	11,110,074	0.2%	-0.4%
School District Total	5,216,582	5,542,215	4,706,310	4,664,300	4,732,861	4,706,804	4,801,695	-1.4%	2.0%
County Total	5,412,936	6,349,464	5,654,160	6,216,842	6,136,593	6,122,044	5,941,175	1.6%	-3.0%
Cities Total	340,161	324,222	373,443	338,324	343,360	322,932	367,204	1.3%	13.7%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	33,819,280	40,256,180	40,518,880	41,265,350	41,388,340	41,512,670	43,461,150	4.3%	4.7%
Owner Occupied (4% assessment ratio)	9,867,290	12,699,630	12,755,650	12,884,060	13,250,870	13,588,510	14,642,040	6.8%	7.8%
Agricultural (Private) (4%)	1,306,070	1,302,930	1,381,160	1,400,530	1,494,460	1,534,680	1,562,270	3.0%	1.8%
Agricultural (Corporate) (6%)	144,420	143,370	85,900	87,970	88,100	85,490	85,520	-8.4%	0.0%
Commercial/Rental (6%)	8,880,000	12,563,010	12,778,470	13,462,980	13,826,770	13,872,200	14,444,570	8.4%	4.1%
Personal Property (Vehicles) /6	6,094,470	5,395,970	5,220,470	5,117,280	4,588,190	4,287,520	4,535,730	-4.8%	5.8%
Other Personal Property County (10.5%)	590,010	556,930	558,220	576,930	618,760	555,090	624,260	0.9%	12.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,620,270	3,008,560	2,643,060	2,631,450	2,547,360	2,396,600	2,473,510	-1.0%	3.2%
Utility (10.5%)	2,877,180	3,020,360	3,210,270	3,310,310	3,383,000	3,581,300	3,615,100	3.9%	0.9%
Business Personal (10.5%)	867,830	936,550	1,034,470	917,260	835,450	969,770	895,820	0.5%	-7.6%
Motor Carrier (9.5%)\	560,660	628,870	851,210	876,580	755,380	641,510	582,330	0.6%	-9.2%
Fee-in-Lieu and Joint Industrial Park /7	11,080	0	0	0	0	0	0	-100.0%	n/a
Total Average Millage Rates /2	391.0	371.9	378.5	383.0	378.8	373.8	378.9	-0.5%	1.4%
School Districts /3	178.9	158.4	148.7	157.8	161.4	161.0	157.2	-2.1%	-2.3%
Counties /4	173.7	169.7	150.8	162.0	159.9	159.5	147.7	-2.7%	-7.4%
Cities & Special Purpose Districts /5	38.4	43.8	79.0	63.2	57.5	53.4	74.0	11.5%	38.7%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	10,969,679	12,215,901	10,733,913	11,219,466	11,212,814	11,151,780	11,110,074	0.2%	-0.4%
Owner Occupied	1,929,322	2,612,795	1,875,584	1,613,537	1,650,207	1,693,880	1,791,021	-1.2%	5.7%
Agricultural (Private)	492,791	454,004	440,652	473,947	507,833	519,678	505,063	0.4%	-2.8%
Agricultural (Corporate)	54,491	49,957	27,406	29,770	29,937	28,949	27,648	-10.7%	-4.5%
Commercial/Rental	3,350,498	4,377,560	4,076,902	4,555,947	4,698,480	4,697,446	4,669,759	5.7%	-0.6%
Personal Property (Vehicles)	2,299,495	1,880,217	1,665,563	1,731,716	1,559,114	1,451,853	1,466,348	-7.2%	1.0%
Other Personal Property County	222,616	194,061	178,097	195,236	210,261	187,966	201,816	-1.6%	7.4%
Manufacturing	991,721	1,049,400	843,874	892,039	866,822	813,682	801,832	-3.5%	-1.5%
Utility	1,085,584	1,052,439	1,024,219	1,120,227	1,149,578	1,212,710	1,168,719	1.2%	-3.6%
Business Personal	327,440	326,339	330,042	310,406	283,895	328,386	289,608	-2.0%	-11.8%
Motor Carrier	211,542	219,129	271,574	296,640	256,686	217,230	188,260	-1.9%	-13.3%
Fee-in-Lieu and Joint Industrial Park	4,181	0	0	0	0	0	0	-100.0%	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Saluda County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	19,463,123	20,043,261	21,593,206	33,182,237	21,392,823	21,285,512	22,805,492	2.7%	7.1%
Revenues from Local Sources	6,840,714	6,954,083	6,217,515	18,713,589	6,056,445	5,956,075	7,508,920	1.6%	26.1%
Current Property Taxes	5,216,582	5,542,215	4,706,310	4,664,300	4,732,861	4,706,804	4,801,695	-1.4%	2.0%
Current Real & Personal Property Taxes	5,100,918	5,417,651	4,567,106	4,533,603	4,619,629	4,610,297	4,713,181	-1.3%	2.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	115,664	124,564	139,204	130,697	113,232	96,507	88,514	-4.4%	-8.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,624,132	1,411,868	1,511,205	14,049,289	1,323,584	1,249,271	2,707,225	8.9%	116.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,089,871	1,203,604	1,139,957	1,057,515	1,047,866	968,640	1,026,412	-1.0%	6.0%
Bonds & Leases	0	0	0	12,832,252	0	0	1,350,000	n/a	n/a
Miscellaneous	534,261	208,264	371,248	159,522	275,718	280,631	330,813	-7.7%	17.9%
Revenues from State Sources	10,227,270	10,830,458	13,081,867	12,177,372	11,245,642	11,305,936	11,933,964	2.6%	5.6%
Reimbursements for Property Tax Relief (Tier 1)	832,712	832,712	832,712	832,712	832,712	832,712	832,712	0.0%	0.0%
Homestead Exemption (Tier 2) /1	445,982	445,048	366,822	378,524	371,053	380,625	379,661	-2.6%	-0.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	486,379	1,015,487	1,116,555	1,142,243	1,199,156	n/a	5.0%
\$2.5 Million Minimum Disbursement /3	0	0	1,538,944	1,484,513	1,383,445	1,357,757	1,300,844	n/a	-4.2%
State-Shared Taxes (Aid to Subdivisions)	25,888	25,888	25,888	25,888	25,888	25,888	25,888	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	28,346	24,552	9,251	3,654	0	87	0	-100.0%	n/a
State Grants 4/	1,972,968	2,144,511	2,446,809	2,345,449	2,495,196	2,705,273	2,708,719	5.4%	0.1%
Education Finance Act (EFA)	4,805,616	5,062,636	5,127,388	4,533,279	3,752,698	3,372,664	3,945,402	-3.2%	17.0%
Education Improvement Act (EIA)	1,871,341	2,074,957	2,086,922	1,397,883	1,074,694	1,295,410	1,395,999	-4.8%	7.8%
Education Lottery	244,417	220,154	160,752	159,983	193,401	193,277	145,583	-8.3%	-24.7%
Revenues from Federal Sources	2,395,139	2,258,720	2,293,824	2,291,276	4,090,736	4,023,501	3,362,608	5.8%	-16.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	18,833,305	19,100,357	23,849,099	20,552,735	21,159,453	20,408,604	20,202,062	1.2%	-1.0%
Administration	8,357,961	8,287,539	8,732,139	8,816,450	9,376,472	9,082,839	9,165,519	1.5%	0.9%
Instruction	8,690,923	8,828,598	9,630,368	9,983,059	10,426,135	10,090,247	9,771,228	2.0%	-3.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	0	800	0	0	n/a	n/a
Debt Service/Interest on Debt	1,316,262	1,302,262	1,280,228	1,475,480	1,162,996	1,197,500	1,248,461	-0.9%	4.3%
Purchase of Land & Facility Construction	468,159	659,849	4,188,787	274,970	183,883	27,101	1,250	-62.8%	-95.4%
All Other	0	22,109	17,577	2,776	9,167	10,917	15,604	n/a	42.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Saluda County

								6 Year Compound Growth Rate	FY 12 Percent Change
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues (County only)	10,010,597	10,750,461	10,611,775	11,215,424	11,015,561	11,022,290	10,680,393	1.1%	-3.1%
Revenues from Local Sources	7,145,051	8,565,026	7,704,046	7,865,168	7,850,324	7,914,869	7,693,978	1.2%	-2.8%
Current Property Taxes	5,412,936	6,349,464	5,654,160	6,216,842	6,136,593	6,122,044	5,941,175	1.6%	-3.0%
Current Real & Personal Property Taxes	4,992,493	5,816,642	5,308,861	5,685,607	5,623,596	5,567,745	5,443,057	1.5%	-2.2%
Fee In Lieu of Property Tax	1,771	0	0	0	0	0	0	-100.0%	n/a
All Other	418,672	532,823	345,299	531,235	512,997	554,299	498,118	2.9%	-10.1%
Local Options Sales Tax (1%)	628,070	585,261	546,700	561,023	662,092	687,779	738,182	2.7%	7.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	112,721	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,104,044	1,517,580	1,503,187	1,087,303	1,051,639	1,105,046	1,014,621	-1.4%	-8.2%
Licenses & Permits	173,967	187,317	170,287	120,875	133,028	112,865	112,033	-7.1%	-0.7%
Service Revenue & Charges	795,403	915,535	854,497	773,901	749,840	787,527	677,207	-2.6%	-14.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	134,674	414,728	478,403	192,527	168,771	204,654	225,381	9.0%	10.1%
Revenues from State Sources	2,770,374	2,073,990	2,820,076	3,232,711	3,105,239	3,032,624	2,918,619	0.9%	-3.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	463,974	483,550	456,274	468,710	480,966	500,596	477,654	0.5%	-4.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,126,377	1,274,719	1,393,571	1,398,576	1,194,029	1,018,217	924,574	-3.2%	-9.2%
Manufacturer's Depreciation Reimbursement	28,846	27,701	19,335	17,408	11,698	13,264	12,515	-13.0%	-5.6%
State Grants	1,151,178	288,020	950,897	1,348,018	1,418,546	1,500,547	1,503,875	4.6%	0.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	41,845	54,328	28,498	25,701	23,136	23,358	13,452	-17.2%	-42.4%
Revenues from Other Local Sources	53,327	57,117	59,154	91,844	36,862	51,439	54,344	0.3%	5.6%
Total Expenditures (County only)	7,742,658	6,904,190	8,695,893	9,166,678	9,055,973	9,004,026	9,244,978	3.0%	2.7%
Administration	2,494,726	2,575,364	2,835,260	3,080,401	3,023,558	2,892,596	3,365,181	5.1%	16.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,358,368	2,454,255	3,176,715	3,232,559	3,110,099	3,187,257	3,252,080	-0.5%	2.0%
Transportation	673,635	702,657	765,230	767,505	797,032	780,484	814,727	3.2%	4.4%
Health & Human Services	151,350	153,489	957,484	998,228	993,053	923,620	885,651	34.2%	-4.1%
Environment & Housing	650,149	633,463	631,033	655,323	636,765	624,495	614,643	-0.9%	-1.6%
Recreation & Culture	246,002	267,658	266,965	276,359	432,260	289,497	312,696	4.1%	8.0%
Debt Service/Interest on Debt	63,206	63,206	63,206	156,303	63,206	284,277	0	-100.0%	n/a
Land Purchase & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	105,222	54,098	0	0	0	21,800	0	-100.0%	n/a

Saluda County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 /1	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	2,211,419	2,135,086	2,047,955	2,432,210	2,774,832	2,142,487	2,453,056	1.7%	14.5%
Revenues from Local Sources	1,544,904	1,549,468	1,645,422	1,773,440	1,868,305	1,827,439	1,997,816	4.4%	9.3%
Current Property Taxes	340,161	324,222	373,443	338,324	343,360	322,932	367,204	1.3%	13.7%
Current Real & Personal Property Taxes	290,494	316,832	339,422	305,311	313,987	297,771	337,900	2.6%	13.5%
Fee In Lieu of Property Tax	1,300	1,072	620	1,542	1,203	2,138	2,175	9.0%	1.7%
All Other	48,367	6,318	33,401	31,471	28,170	23,023	27,129	-9.2%	17.8%
Local Options Sales Tax	276,640	319,722	304,889	358,832	358,013	350,627	378,668	5.4%	8.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	6,172	3,000	1,300	1,225	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	2,998	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	928,103	896,354	964,090	1,074,984	1,165,707	1,153,880	1,251,944	5.1%	8.5%
Licenses & Permits	528,932	544,418	591,028	594,185	717,982	603,155	799,720	7.1%	32.6%
Service Revenue & Charges	270,464	221,809	217,049	364,117	345,677	479,099	353,642	4.6%	-26.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	128,707	130,127	156,013	116,682	102,048	71,626	98,582	-4.3%	37.6%
Revenues from State Sources	409,629	290,787	259,359	321,146	733,263	294,202	196,971	-11.5%	-33.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	51,021	51,060	51,851	51,068	51,289	51,327	53,395	0.8%	4.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	138,753	157,882	176,894	198,549	173,716	153,040	143,576	0.6%	-6.2%
Manufacturer's Depreciation Reimbursement	3,272	2,670	472	0	43	0	0	-100.0%	n/a
State Grants	216,583	79,175	30,142	71,529	508,215	89,835	0	-100.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	249,386	294,831	142,674	337,624	165,699	12,122	258,269	0.6%	2030.6%
Revenues from Other Local Sources	7,500	0	500	0	7,565	8,724	0	-100.0%	n/a
Total Expenditures (Cities only)	1,876,646	1,922,124	1,993,941	2,500,904	2,526,750	1,985,517	2,004,845	1.1%	1.0%
Administration	318,101	453,546	430,934	353,294	775,713	452,095	374,177	2.7%	-17.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	686,601	569,952	894,839	828,434	708,891	980,665	865,931	3.9%	-11.7%
Transportation	0	262,786	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	507,635	277,940	412,863	390,731	382,006	445,434	406,246	-3.6%	-8.8%
Recreation & Culture	0	0	0	2,801	0	0	0	n/a	n/a
Debt Service/Interest on Debt	84,322	28,784	70,330	75,826	46,031	43,617	75,824	-1.8%	73.8%
Purchase of Land & Facility Construction	29,743	0	145,734	517,435	614,109	63,706	41,410	5.7%	-35.0%
All Other	250,244	329,116	39,241	332,383	0	0	241,257	-0.6%	n/a

* Cities Included: Ridge Spring, Saluda & Ward.

/1 In FY 11 Ward was excluded

Saluda County
Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	5,216,582	5,542,215	4,706,310	4,664,300	4,732,861	4,706,804	4,801,695	-1.4%	2.0%
Owner Occupied	932,262	1,178,388	577,751	185,164	190,080	212,212	270,356	-18.6%	27.4%
Agricultural (Private)	233,618	206,331	205,387	221,032	241,280	247,018	245,642	0.8%	-0.6%
Agricultural (Corporate)	25,833	22,704	12,774	13,883	14,224	13,760	13,447	-10.3%	-2.3%
Commercial/Rental	1,588,376	1,989,465	1,900,235	2,124,728	2,232,326	2,232,829	2,271,175	6.1%	1.7%
Personal Property (Vehicles)	1,090,125	854,500	776,315	807,609	740,761	690,107	713,170	-6.8%	3.3%
Other Personal Property	105,536	88,195	83,011	91,051	99,899	89,346	98,155	-1.2%	9.9%
Manufacturing	468,691	476,432	393,039	415,296	411,270	385,750	388,919	-3.1%	0.8%
Utility	514,645	478,301	477,386	522,433	546,184	576,436	568,416	1.7%	-1.4%
Business Personal	155,230	148,311	153,832	144,762	134,883	156,091	140,853	-1.6%	-9.8%
Motor Carrier	100,286	99,587	126,580	138,342	121,956	103,256	91,562	-1.5%	-11.3%
Fee-in-Lieu and Joint Industrial Park	1,982	0	0	0	0	0	0	-100.0%	n/a

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	5,875,139	6,833,014	6,110,433	6,685,551	6,617,559	6,622,639	6,418,830	1.5%	-3.1%
Owner Occupied	1,714,161	2,155,613	1,923,611	2,087,394	2,118,674	2,167,815	2,162,501	3.9%	-0.2%
Agricultural (Private)	226,893	221,157	208,285	226,905	238,948	244,832	230,734	0.3%	-5.8%
Agricultural (Corporate)	25,089	24,335	12,954	14,252	14,086	13,638	12,631	-10.8%	-7.4%
Commercial/Rental	1,542,648	2,132,424	1,927,052	2,181,187	2,210,755	2,213,073	2,133,336	5.6%	-3.6%
Personal Property (Vehicles)	1,058,741	915,903	787,271	829,069	733,603	684,001	669,887	-7.3%	-2.1%
Other Personal Property	102,497	94,532	84,182	93,471	98,933	88,555	92,198	-1.7%	4.1%
Manufacturing	455,197	510,668	398,586	426,331	407,296	382,337	365,316	-3.6%	-4.5%
Utility	499,828	512,671	484,123	536,316	540,906	571,335	533,918	1.1%	-6.5%
Business Personal	150,761	158,968	156,003	148,609	133,580	154,710	132,305	-2.2%	-14.5%
Motor Carrier	97,399	106,743	128,366	142,018	120,777	102,342	86,005	-2.1%	-16.0%
Fee-in-Lieu and Joint Industrial Park	1,925	0	0	0	0	0	0	-100.0%	n/a

Spartanburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	763,032,772	672,800,201	692,765,845	711,650,954	724,703,164	721,385,902	707,497,780	-1.3%	-1.9%
Revenues from Local Sources	491,843,913	383,521,320	343,980,859	367,164,803	375,834,201	384,028,070	371,257,290	-4.6%	-3.3%
Current Property Taxes	216,921,152	241,015,043	233,120,749	240,471,498	258,108,420	261,400,787	254,519,535	2.7%	-2.6%
Current Real & Personal Property Taxes	206,959,277	231,271,776	222,491,760	228,968,022	241,570,819	249,123,386	245,953,388	2.9%	-1.3%
Fee In Lieu of Property Tax (only Counties and Cities)	3,142,906	3,835,497	4,408,229	4,579,196	4,567,422	4,873,325	3,994,720	4.1%	-18.0%
All Other	6,818,969	5,907,770	6,220,761	6,924,280	11,970,179	7,404,076	4,571,427	-6.4%	-38.3%
Local Options Sales Tax	0	0	0	89,123	0	0	0	n/a	n/a
Local Hospitality Tax	3,064,495	3,305,584	5,557,517	7,076,174	7,340,968	7,687,328	8,469,223	18.5%	10.2%
Local Accommodations Tax	949,016	969,148	1,111,585	1,058,542	905,369	949,180	1,045,233	1.6%	10.1%
Capital Projects/Transportation Tax	0	0	0	99,384	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	270,909,250	138,231,545	104,191,008	118,370,082	109,479,444	113,990,775	107,223,299	-14.3%	-5.9%
Licenses & Permits	19,392,198	20,835,323	20,996,317	19,948,522	19,390,375	20,115,438	20,278,482	0.7%	0.8%
Service Revenue & Charges	57,410,971	59,412,764	55,658,631	51,120,876	49,182,372	48,623,719	48,815,133	-2.7%	0.4%
Bonds & Leases	179,326,212	39,418,934	14,810,667	32,256,520	30,772,566	28,091,802	25,166,924	-27.9%	-10.4%
Miscellaneous	14,779,869	18,564,524	12,725,393	15,044,164	10,134,131	17,159,816	12,962,760	-2.2%	-24.5%
Revenues from State Sources	221,779,527	237,678,071	294,047,637	280,859,878	259,795,696	254,805,642	270,912,737	3.4%	6.3%
Reimbursements for Property Tax Relief (Tier 1)	17,017,650	17,018,097	17,230,745	17,230,745	17,230,745	17,230,745	17,230,745	0.2%	0.0%
Homestead Exemption (Tier 2) /1	8,610,580	9,690,770	11,643,485	12,211,273	12,277,816	12,757,394	12,852,250	6.9%	0.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	35,776,186	37,231,660	41,067,338	41,614,142	42,818,681	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	20,142,975	22,008,401	23,942,280	23,428,583	20,286,997	17,875,804	16,593,502	-3.2%	-7.2%
Manufacturer's Depreciation Reimbursement	2,600,892	3,049,800	3,095,938	3,150,353	3,464,893	3,437,206	3,475,418	4.9%	1.1%
State Grants	45,432,042	51,555,734	59,731,703	58,226,202	58,388,361	62,246,403	59,667,144	4.6%	-4.1%
Education Finance Act (EFA)	93,177,451	97,965,533	106,425,068	97,911,330	79,443,066	71,112,445	81,511,451	-2.2%	14.6%
Education Improvement Act (EIA)	31,214,838	32,739,824	32,735,992	28,334,428	24,775,341	25,872,755	34,105,575	1.5%	31.8%
Education Lottery	3,583,099	3,649,912	3,466,240	3,135,303	2,861,139	2,658,748	2,657,971	-4.9%	0.0%
Revenues from Federal Sources	46,946,113	49,078,709	52,450,259	57,944,269	83,855,290	78,087,924	61,236,047	4.5%	-21.6%
Revenues from Other Local Sources	2,463,220	2,522,101	2,287,089	5,682,005	5,217,977	4,464,266	4,091,706	8.8%	-8.3%
Total Expenditures (School Dist., Counties, & Cities)	623,731,594	709,728,013	772,503,577	754,145,855	731,476,245	702,963,067	728,636,039	2.6%	3.7%
Administration	181,003,467	193,376,161	226,282,721	223,667,642	222,519,191	215,265,938	227,639,672	3.9%	5.7%
Instruction	214,760,588	223,923,442	239,589,850	250,711,084	252,610,750	240,260,521	250,481,222	2.6%	4.3%
Public Safety	60,495,518	66,092,238	82,658,360	81,273,209	69,308,848	70,092,534	67,181,473	1.8%	-4.2%
Transportation	18,053,392	20,567,545	28,472,104	22,734,273	21,555,557	22,159,983	22,995,770	4.1%	3.8%
Health & Human Services	13,411,159	13,905,294	16,426,186	17,544,444	18,928,575	15,383,426	25,378,297	11.2%	65.0%
Environment & Housing	17,529,105	20,127,892	25,504,861	20,359,610	18,408,521	23,592,438	22,027,457	3.9%	-6.6%
Recreation & Culture	15,631,244	15,965,879	20,049,591	22,010,412	11,000,824	14,607,182	14,945,733	-0.7%	-30.8%
Debt Service/Interest on Debt /4	35,259,405	76,248,569	46,037,670	44,221,495	49,864,934	56,215,009	47,827,893	5.2%	-14.9%
Land Purchase & Facility Construction	61,867,308	73,658,239	77,831,985	50,323,310	55,556,046	22,614,735	28,799,852	-12.0%	27.3%
All Other	5,720,408	5,862,754	9,650,249	21,300,377	11,722,999	15,771,301	21,358,670	24.6%	35.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Spartanburg County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	216,921,152	241,015,043	233,120,749	240,471,498	258,108,420	261,400,787	254,519,535	2.7%	-2.6%
School District Total	145,614,455	161,770,538	143,379,596	149,778,141	165,290,316	167,359,088	165,095,603	2.1%	-1.4%
County Total	55,403,908	62,715,271	72,881,709	73,375,549	75,295,219	75,460,191	72,072,726	4.5%	-4.5%
Cities Total	15,902,789	16,529,234	16,859,444	17,317,808	17,522,885	18,581,508	17,351,206	1.5%	-6.6%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	930,558,204	951,404,542	971,647,164	1,042,824,532	1,047,879,601	1,037,658,492	1,057,400,512	2.2%	1.9%
Owner Occupied (4% assessment ratio)	281,940,740	292,325,538	304,933,352	360,465,462	372,262,560	374,662,320	376,691,058	4.9%	0.5%
Agricultural (Private) (4%)	1,946,980	1,944,563	2,019,057	2,344,824	2,388,470	2,330,360	2,346,993	3.2%	0.7%
Agricultural (Corporate) (6%)	49,330	46,500	48,319	80,300	79,240	174,480	141,301	19.2%	-19.0%
Commercial/Rental (6%)	237,900,820	246,052,357	254,443,851	278,093,196	285,718,177	282,508,430	304,117,570	4.2%	7.6%
Personal Property (Vehicles) /6	111,752,205	109,455,041	104,791,104	102,140,180	89,330,824	86,854,069	90,608,204	-3.4%	4.3%
Other Personal Property County (10.5%)	9,712,210	11,695,530	14,297,195	11,464,804	12,525,942	12,065,503	10,493,320	1.3%	-13.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	122,300,930	123,668,280	118,984,330	112,856,440	110,446,230	102,846,540	100,550,070	-3.2%	-2.2%
Utility (10.5%)	60,080,690	60,720,795	60,267,002	59,968,228	60,732,962	58,799,848	55,975,360	-1.2%	-4.8%
Business Personal (10.5%)	47,102,260	49,785,630	51,292,920	53,420,990	54,149,570	53,081,330	51,559,300	1.5%	-2.9%
Motor Carrier (9.5%)\	5,189,841	5,018,407	4,784,349	4,967,591	4,292,486	3,796,737	4,298,581	-3.1%	13.2%
Fee-in-Lieu and Joint Industrial Park /7	52,582,198	50,691,901	55,785,685	57,022,517	55,953,140	60,538,875	60,618,755	2.4%	0.1%
Total Average Millage Rates /2	317.8	340.8	337.1	355.4	362.0	361.6	365.0	2.3%	0.9%
School Districts /3	174.8	187.9	202.1	195.9	213.4	218.0	212.9	3.3%	-2.3%
Counties /4	58.1	64.2	73.4	68.9	70.2	71.2	67.5	2.5%	-5.1%
Cities & Special Purpose Districts /5	84.9	88.7	61.6	90.7	78.5	72.5	84.5	-0.1%	16.7%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	216,921,152	241,015,043	233,120,749	240,471,498	258,108,420	261,400,787	254,519,535	2.7%	-2.6%
Owner Occupied	46,907,200	54,372,649	27,416,074	37,912,072	44,567,659	46,873,934	42,316,603	-1.7%	-9.7%
Agricultural (Private)	500,903	539,358	609,600	680,329	738,771	736,910	717,873	6.2%	-2.6%
Agricultural (Corporate)	12,691	12,898	14,589	23,298	24,510	55,174	43,220	22.7%	-21.7%
Commercial/Rental	61,205,196	68,246,853	76,822,532	80,686,192	88,374,742	89,335,190	93,020,268	7.2%	4.1%
Personal Property (Vehicles)	28,750,702	30,359,238	31,638,878	29,635,037	27,630,683	27,465,109	27,714,280	-0.6%	0.9%
Other Personal Property County	2,498,679	3,243,956	4,316,657	3,326,408	3,874,366	3,815,369	3,209,586	4.3%	-15.9%
Manufacturing	34,607,498	38,137,021	40,332,372	37,323,458	38,729,256	37,395,594	34,749,913	0.1%	-7.1%
Utility	15,457,073	16,841,957	18,196,013	17,399,232	18,785,154	18,593,766	17,121,151	1.7%	-7.9%
Business Personal	12,118,088	13,808,901	15,486,529	15,499,611	16,748,862	16,785,449	15,770,414	4.5%	-6.0%
Motor Carrier	1,335,200	1,391,941	1,444,507	1,441,301	1,327,698	1,200,609	1,314,805	-0.3%	9.5%
Fee-in-Lieu and Joint Industrial Park	13,527,922	14,060,271	16,842,999	16,544,561	17,306,719	19,143,683	18,541,424	5.4%	-3.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Spartanburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	584,861,595	478,841,156	484,269,205	502,032,846	511,610,315	506,329,947	505,146,982	-2.4%	-0.2%
Revenues from Local Sources	357,487,612	240,987,632	193,101,933	215,344,406	223,167,520	224,097,872	217,659,244	-7.9%	-2.9%
Current Property Taxes	145,614,455	161,770,538	143,379,596	149,778,141	165,290,316	167,359,088	165,095,603	2.1%	-1.4%
Current Real & Personal Property Taxes	145,313,747	161,413,185	142,951,786	149,296,132	164,844,839	166,977,300	164,741,138	2.1%	-1.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	300,708	357,353	427,810	482,009	445,477	381,788	354,465	2.8%	-7.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	211,873,157	79,217,094	49,722,337	65,566,265	57,877,204	56,738,784	52,563,641	-20.7%	-7.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	22,389,736	26,835,504	25,537,649	21,464,244	19,164,238	18,606,630	18,545,355	-3.1%	-0.3%
Bonds & Leases	179,326,212	39,418,934	14,810,667	32,256,520	30,772,566	28,091,802	25,166,924	-27.9%	-10.4%
Miscellaneous	10,157,209	12,962,656	9,374,021	11,845,501	7,940,400	10,040,352	8,851,362	-2.3%	-11.8%
Revenues from State Sources	192,384,320	201,881,789	252,621,797	243,255,312	225,752,164	222,656,232	242,113,208	3.9%	8.7%
Reimbursements for Property Tax Relief (Tier 1)	17,017,650	17,018,097	17,230,745	17,230,745	17,230,745	17,230,745	17,230,745	0.2%	0.0%
Homestead Exemption (Tier 2) /1	6,079,775	6,742,467	8,022,852	8,425,151	8,593,037	8,618,307	8,673,538	6.1%	0.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	35,776,186	37,231,660	41,067,338	41,614,142	42,818,681	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,162,999	2,164,618	2,164,356	2,164,207	2,162,802	2,157,553	2,157,554	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	2,069,294	2,325,443	2,249,195	2,312,060	2,579,627	2,559,349	2,572,300	3.7%	0.5%
State Grants 4/	37,079,214	39,275,895	44,551,163	46,510,428	47,039,069	50,832,188	50,385,393	5.2%	-0.9%
Education Finance Act (EFA)	93,177,451	97,965,533	106,425,068	97,911,330	79,443,066	71,112,445	81,511,451	-2.2%	14.6%
Education Improvement Act (EIA)	31,214,838	32,739,824	32,735,992	28,334,428	24,775,341	25,872,755	34,105,575	1.5%	31.8%
Education Lottery	3,583,099	3,649,912	3,466,240	3,135,303	2,861,139	2,658,748	2,657,971	-4.9%	0.0%
Revenues from Federal Sources	34,989,663	35,971,735	38,545,475	43,433,128	62,690,631	59,575,843	45,374,530	4.4%	-23.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	452,983,234	484,070,338	519,945,658	519,890,698	529,692,907	486,200,358	508,756,036	2.0%	4.6%
Administration	140,834,671	150,599,708	163,894,116	172,471,232	171,696,789	164,747,732	172,745,976	3.5%	4.9%
Instruction	214,760,588	223,923,442	239,589,850	250,711,084	252,610,750	240,260,521	250,481,222	2.6%	4.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	726,268	740,636	904,460	1,088,870	1,042,478	985,769	1,253,514	9.5%	27.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	432,382	453,377	275,871	520,602	624,044	527,956	543,970	3.9%	3.0%
Debt Service/Interest on Debt	32,821,871	34,862,901	39,015,345	41,826,916	46,525,506	52,481,511	44,260,535	5.1%	-15.7%
Purchase of Land & Facility Construction	61,614,736	71,495,749	73,433,393	49,257,740	51,534,762	18,265,308	27,542,234	-12.6%	50.8%
All Other	1,792,718	1,994,525	2,832,623	4,014,254	5,658,578	8,931,561	11,928,585	37.1%	33.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Spartanburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	129,387,039	140,812,661	156,029,863	151,663,448	155,230,392	153,388,756	138,946,632	1.2%	-9.4%
Revenues from Local Sources	94,073,430	99,482,957	107,412,793	106,045,378	106,385,957	110,335,852	104,092,183	1.7%	-5.7%
Current Property Taxes	55,403,908	62,715,271	72,881,709	73,375,549	75,295,219	75,460,191	72,072,726	4.5%	-4.5%
Current Real & Personal Property Taxes	46,933,328	54,352,894	64,138,612	63,506,154	60,478,013	65,901,628	64,824,916	5.5%	-1.6%
Fee In Lieu of Property Tax	3,079,479	3,797,636	4,383,891	4,576,288	4,564,870	4,869,896	3,986,464	4.4%	-18.1%
All Other	5,391,101	4,564,741	4,359,207	5,293,107	10,252,336	4,688,667	3,261,346	-8.0%	-30.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	0	1,852,059	2,900,223	3,158,485	3,250,244	3,750,068	n/a	15.4%
Local Accommodations Tax (3%)	948,466	968,226	1,110,942	959,158	874,851	915,675	1,002,658	0.9%	9.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	37,721,056	35,799,460	31,568,083	28,810,448	27,057,402	30,709,742	27,266,731	-5.3%	-11.2%
Licenses & Permits	5,449,239	5,469,307	5,072,365	3,877,803	3,482,920	3,448,877	3,573,392	-6.8%	3.6%
Service Revenue & Charges	29,355,648	26,569,182	23,880,859	22,576,003	22,365,766	21,303,958	20,475,289	-5.8%	-3.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,916,169	3,760,971	2,614,859	2,356,642	1,208,716	5,956,907	3,218,050	1.7%	-46.0%
Revenues from State Sources	25,083,226	30,727,007	35,902,045	32,820,280	29,675,910	28,196,595	25,256,116	0.1%	-10.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,757,856	2,178,824	2,806,013	3,003,380	2,802,547	3,250,049	3,330,868	11.2%	2.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	15,485,767	16,976,066	18,853,368	18,296,692	15,422,882	13,287,567	12,061,059	-4.1%	-9.2%
Manufacturer's Depreciation Reimbursement	503,426	675,130	838,369	830,107	876,850	869,759	875,959	9.7%	0.7%
State Grants	7,336,177	10,896,987	13,404,295	10,690,101	10,573,631	10,789,220	8,988,230	3.4%	-16.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	8,658,289	8,922,349	10,893,668	10,499,368	16,876,470	13,111,642	7,946,699	-1.4%	-39.4%
Revenues from Other Local Sources	1,572,094	1,680,348	1,821,356	2,298,422	2,292,055	1,744,667	1,651,634	0.8%	-5.3%
Total Expenditures (County only)	128,053,461	136,883,614	158,232,628	157,003,837	149,696,862	159,269,562	167,546,414	4.6%	5.2%
Administration	27,526,969	30,037,019	35,926,509	35,507,597	38,444,350	36,815,242	42,035,362	7.3%	14.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	41,890,332	46,839,688	48,806,761	49,250,730	47,491,189	46,736,932	46,799,203	1.9%	0.1%
Transportation	13,958,555	15,116,148	20,399,319	17,906,820	16,394,128	15,327,180	16,546,919	2.9%	8.0%
Health & Human Services	12,684,891	12,974,509	15,127,183	16,452,974	17,883,497	14,394,857	24,008,712	11.2%	66.8%
Environment & Housing	13,156,655	13,179,721	15,982,664	13,931,692	14,276,405	17,824,796	17,152,204	4.5%	-3.8%
Recreation & Culture	13,490,154	13,607,054	15,766,054	17,346,276	7,673,425	18,804,799	11,728,560	-2.3%	-37.6%
Debt Service/Interest on Debt	1,792,305	1,575,875	1,609,885	1,449,578	2,043,868	2,573,756	2,500,954	5.7%	-2.8%
Land Purchase & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	3,553,600	3,553,600	4,614,253	5,158,170	5,490,000	6,792,000	6,774,500	11.4%	-0.3%

Spartanburg County

	FY 06 /1	FY 07 /1	FY 08	FY 09 /1	FY 10 /1	FY 11	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	48,784,138	53,146,384	52,466,777	57,954,660	57,862,457	61,667,199	63,404,166	4.5%	2.8%
Revenues from Local Sources	40,282,871	43,050,731	43,466,133	45,775,019	46,280,724	49,594,346	49,505,863	3.5%	-0.2%
Current Property Taxes	15,902,789	16,529,234	16,859,444	17,317,808	17,522,885	18,581,508	17,351,206	1.5%	-6.6%
Current Real & Personal Property Taxes	14,712,202	15,505,697	15,401,362	16,165,736	16,247,967	16,244,458	16,387,334	1.8%	0.9%
Fee In Lieu of Property Tax	63,427	37,861	24,338	2,908	2,552	3,429	8,256	-28.8%	140.8%
All Other	1,127,160	985,676	1,433,744	1,149,164	1,272,366	2,333,621	955,616	-2.7%	-59.1%
Local Options Sales Tax	0	0	0	89,123	0	0	0	n/a	n/a
Local Hospitality Tax	3,064,495	3,305,584	3,705,458	4,175,951	4,182,483	4,437,084	4,719,155	7.5%	6.4%
Local Accommodations Tax	550	922	643	99,384	30,518	33,505	42,575	106.4%	27.1%
Capital Projects/Transportation Tax	0	0	0	99,384	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	21,315,037	23,214,991	22,900,588	23,993,369	24,544,838	26,542,249	27,392,927	4.3%	3.2%
Licenses & Permits	13,942,959	15,366,016	15,923,952	16,070,719	15,907,455	16,666,561	16,705,090	3.1%	0.2%
Service Revenue & Charges	5,665,587	6,008,078	6,240,123	7,080,629	7,652,368	8,713,131	9,794,489	9.6%	12.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,706,491	1,840,897	736,513	842,021	985,015	1,162,557	893,348	-10.2%	-23.2%
Revenues from State Sources	4,311,981	5,069,275	5,523,795	4,784,286	4,367,622	3,952,815	3,543,413	-3.2%	-10.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	772,949	769,479	814,620	782,742	882,232	889,038	847,844	1.6%	-4.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,494,209	2,867,717	2,924,556	2,967,684	2,701,313	2,430,684	2,374,889	-0.8%	-2.3%
Manufacturer's Depreciation Reimbursement	28,172	49,227	8,374	8,186	8,416	8,098	27,159	-0.6%	235.4%
State Grants	1,016,651	1,382,852	1,776,245	1,025,673	775,661	624,995	293,521	-18.7%	-53.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,298,161	4,184,625	3,011,116	4,011,773	4,288,189	5,400,439	7,914,818	15.7%	46.6%
Revenues from Other Local Sources	891,126	841,753	465,733	3,383,583	2,925,922	2,719,599	2,440,072	18.3%	-10.3%
Total Expenditures (Cities only)	42,694,899	88,774,061	94,325,291	77,251,320	52,086,476	57,493,147	52,333,589	3.5%	-9.0%
Administration	12,641,827	12,739,434	26,462,096	15,688,813	12,378,052	13,702,964	12,858,334	0.3%	-6.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	18,605,186	19,252,550	33,851,599	32,022,479	21,817,659	23,355,602	20,382,270	1.5%	-12.7%
Transportation	4,094,837	5,451,397	8,072,785	4,827,453	5,161,429	6,832,803	6,448,851	7.9%	-5.6%
Health & Human Services	0	190,149	394,543	2,600	2,600	2,800	116,071	n/a	4045.4%
Environment & Housing	4,372,450	6,948,171	9,522,197	6,427,918	4,132,116	5,767,642	4,875,253	1.8%	-15.5%
Recreation & Culture	1,708,708	1,905,448	4,007,666	4,143,534	2,703,355	2,274,427	2,673,203	7.7%	17.5%
Debt Service/Interest on Debt	645,229	39,809,793	5,412,440	945,001	1,295,560	1,159,742	1,066,404	8.7%	-8.0%
Purchase of Land & Facility Construction	252,572	2,162,490	4,398,592	1,065,570	4,021,284	4,349,427	1,257,618	30.7%	-71.1%
All Other	374,090	314,629	2,203,373	12,127,953	574,421	47,740	2,655,585	38.6%	5462.6%

* Cities Included: Campobello, Central Pacolet, Chesnee, Cowpens, Duncan, Inman, Landrum, Lyman, Pacolet, Reidville, Spartanburg, Wellford & Woodruff.

/1 In FYs 06, 07, 09, 10 & 12 Reidville was excluded

Spartanburg County

								6 Year	FY 12
								Compound	Percent
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	145,614,455	161,770,538	143,379,596	149,778,141	165,290,316	167,359,088	165,095,603	2.1%	-1.4%
Owner Occupied	32,256,663	37,915,931	8,625,320	16,135,918	21,132,407	22,829,485	20,156,814	-7.5%	-11.7%
Agricultural (Private)	340,270	365,424	408,086	459,241	509,633	508,006	499,729	6.6%	-1.6%
Agricultural (Corporate)	8,621	8,738	9,766	15,727	16,908	38,036	30,086	23.2%	-20.9%
Commercial/Rental	41,577,529	46,238,338	51,427,459	54,465,449	60,964,322	61,585,320	64,753,666	7.7%	5.1%
Personal Property (Vehicles)	19,530,746	20,568,871	21,180,076	20,004,483	19,060,716	18,933,720	19,292,583	-0.2%	1.9%
Other Personal Property	1,697,387	2,197,833	2,889,708	2,245,419	2,672,688	2,630,215	2,234,271	4.7%	-15.1%
Manufacturing	21,374,330	23,239,833	24,048,770	22,103,298	23,566,158	22,419,993	21,409,436	0.0%	-4.5%
Utility	10,500,202	11,410,696	12,180,993	11,744,971	12,958,727	12,818,051	11,918,449	2.1%	-7.0%
Business Personal	8,231,983	9,355,752	10,367,177	10,462,673	11,554,014	11,571,445	10,978,168	4.8%	-5.1%
Motor Carrier	907,020	943,063	966,999	972,919	915,897	827,668	915,267	0.2%	10.6%
Fee-in-Lieu and Joint Industrial Park	9,189,703	9,526,059	11,275,242	11,168,044	11,938,846	13,197,149	12,907,135	5.8%	-2.2%

								6 Year	FY 12
								Compound	Percent
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	54,082,285	61,096,459	71,303,832	71,802,641	73,532,896	73,840,344	71,417,130	4.7%	-3.3%
Owner Occupied	16,385,863	18,772,304	22,377,379	24,819,489	26,122,795	26,661,175	25,441,821	7.6%	-4.6%
Agricultural (Private)	113,155	124,874	148,167	161,451	167,606	165,830	158,517	5.8%	-4.4%
Agricultural (Corporate)	2,867	2,986	3,546	5,529	5,561	12,416	9,544	22.2%	-23.1%
Commercial/Rental	13,826,346	15,800,774	18,672,232	19,147,829	20,049,713	20,103,454	20,540,187	6.8%	2.2%
Personal Property (Vehicles)	6,494,827	7,028,887	7,690,042	7,032,760	6,268,615	6,180,583	6,119,704	-1.0%	-1.0%
Other Personal Property	564,455	751,053	1,049,192	789,398	878,983	858,588	708,722	3.9%	-17.5%
Manufacturing	7,107,899	7,941,621	8,731,604	7,770,617	7,750,348	7,318,616	6,791,180	-0.8%	-7.2%
Utility	3,491,776	3,899,315	4,422,663	4,129,052	4,261,817	4,184,229	3,780,592	1.3%	-9.6%
Business Personal	2,737,494	3,197,090	3,764,105	3,678,249	3,799,840	3,777,296	3,482,330	4.1%	-7.8%
Motor Carrier	301,624	322,268	351,097	342,039	301,217	270,178	290,327	-0.6%	7.5%
Fee-in-Lieu and Joint Industrial Park	3,055,978	3,255,288	4,093,804	3,926,228	3,926,402	4,307,979	4,094,208	5.0%	-5.0%

Sumter County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	249,264,800	437,121,930	283,550,124	277,787,296	304,761,414	292,881,307	281,035,907	2.0%	-4.0%
Revenues from Local Sources	124,331,311	302,782,647	138,320,399	137,077,998	162,804,736	160,489,572	138,321,715	1.8%	-13.8%
Current Property Taxes	68,291,353	71,714,188	70,952,179	73,190,173	68,569,357	71,130,241	75,411,157	1.7%	6.0%
Current Real & Personal Property Taxes	66,020,221	69,103,750	68,306,081	68,398,951	66,192,964	66,202,326	71,360,256	1.3%	7.8%
Fee In Lieu of Property Tax (only Counties and Cities)	173,253	170,465	253,277	138,744	235,705	282,523	279,501	8.3%	-1.1%
All Other	2,097,879	2,439,974	2,392,821	4,652,478	2,140,688	4,645,392	3,771,400	10.3%	-18.8%
Local Options Sales Tax	10,200,184	10,114,991	9,995,399	9,403,027	9,433,756	9,309,022	10,432,155	0.4%	12.1%
Local Hospitality Tax	2,079,653	2,196,589	2,295,074	2,295,824	2,263,080	2,414,885	2,589,073	3.7%	7.2%
Local Accommodations Tax	350,772	355,902	366,236	377,558	391,656	434,939	440,863	3.9%	1.4%
Capital Projects/Transportation Tax	6,017,171	7,324,652	6,006,709	5,927,500	19,707,047	12,691,188	10,409,627	9.6%	-18.0%
Licenses, fees, Charges, Bonds, etc.	37,392,177	211,076,324	48,704,803	45,883,916	62,439,840	64,509,297	39,038,840	0.7%	-39.5%
Licenses & Permits	10,274,292	10,751,723	10,652,962	10,405,823	9,982,961	10,536,321	10,602,214	0.5%	0.6%
Service Revenue & Charges	18,515,200	24,273,975	25,949,806	23,200,731	25,839,164	23,500,845	22,384,582	3.2%	-4.7%
Bonds & Leases	4,540,646	171,145,302	4,033,065	6,000,000	17,912,253	13,458,033	2,401,682	-10.1%	-82.2%
Miscellaneous	4,062,039	4,905,324	8,068,969	6,277,362	8,705,462	17,014,098	3,650,362	-1.8%	-78.5%
Revenues from State Sources	93,110,860	95,945,630	108,816,922	103,533,998	91,219,349	84,742,064	101,752,149	1.5%	20.1%
Reimbursements for Property Tax Relief (Tier 1)	4,260,602	4,260,602	4,260,602	4,260,602	4,260,224	4,260,224	4,260,224	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,849,091	3,318,075	4,113,004	4,326,051	3,651,770	3,600,561	3,682,828	-0.7%	2.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	7,500,882	8,126,835	8,946,180	9,150,502	9,599,863	n/a	4.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,903,164	8,662,492	9,361,238	9,098,697	7,817,327	6,404,052	5,969,141	-4.6%	-6.8%
Manufacturer's Depreciation Reimbursement	1,044,656	855,761	992,326	1,003,951	986,994	1,039,813	892,154	-2.6%	-14.2%
State Grants	18,258,525	19,273,044	20,798,616	22,550,829	19,902,358	21,278,155	35,785,409	11.9%	68.2%
Education Finance Act (EFA)	41,587,955	42,701,628	44,295,615	39,782,774	31,372,093	27,516,730	31,565,665	-4.5%	14.7%
Education Improvement Act (EIA)	14,861,868	15,428,152	16,009,999	13,524,082	12,694,825	10,179,342	9,481,745	-7.2%	-6.9%
Education Lottery	1,344,999	1,445,876	1,484,640	860,177	1,587,578	1,312,685	515,120	-14.8%	-60.8%
Revenues from Federal Sources	28,309,258	28,782,860	26,486,295	25,459,111	39,597,136	36,388,803	29,715,959	0.8%	-18.3%
Revenues from Other Local Sources	3,513,371	9,610,794	9,926,508	11,716,189	11,140,193	11,260,868	11,246,084	21.4%	-0.1%
Total Expenditures (School Dist., Counties, & Cities)	245,396,791	329,650,960	311,080,669	381,654,579	407,756,718	380,922,492	364,126,876	6.8%	-4.4%
Administration	77,761,315	80,476,365	83,023,900	82,711,702	85,315,138	86,104,058	84,489,999	1.4%	-1.9%
Instruction	78,003,658	81,123,345	83,716,529	83,023,010	82,151,242	77,631,395	73,196,872	-1.1%	-5.7%
Public Safety	29,523,606	33,293,400	35,007,429	36,406,375	36,514,157	34,155,078	34,120,034	2.4%	-0.1%
Transportation	3,634,830	6,916,999	5,213,329	5,820,938	7,093,403	7,896,353	5,904,490	8.4%	-25.2%
Health & Human Services	4,657,797	5,846,229	5,497,741	5,714,249	5,892,283	5,760,792	5,116,964	1.6%	-11.2%
Environment & Housing	9,592,485	10,633,173	11,028,995	11,201,919	10,432,999	13,318,025	29,428,785	20.5%	121.0%
Recreation & Culture	5,894,909	7,265,871	7,287,734	9,789,562	8,194,164	8,109,896	8,238,323	5.7%	1.6%
Debt Service/Interest on Debt /4	18,387,160	88,832,670	32,066,191	31,255,655	53,380,434	54,794,674	42,065,920	14.8%	-23.2%
Land Purchase & Facility Construction	15,024,975	12,273,094	43,835,181	57,563,281	53,092,730	27,189,805	20,694,749	5.5%	-23.9%
All Other	2,916,056	2,989,814	4,403,640	58,167,888	65,690,168	65,962,416	60,870,740	65.9%	-7.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Sumter County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	68,291,353	71,714,188	70,952,179	73,190,173	68,569,357	71,130,241	75,411,157	1.7%	6.0%
School District Total	37,765,944	37,343,036	35,129,097	39,499,882	37,109,223	37,688,257	42,251,412	1.9%	12.1%
County Total	25,776,471	28,068,782	28,041,647	25,228,136	23,459,286	24,924,285	24,800,757	-0.6%	-0.5%
Cities Total	4,748,938	6,302,370	7,781,435	8,462,155	8,000,848	8,517,699	8,358,988	9.9%	-1.9%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	259,830,970	280,272,850	294,167,340	303,268,500	301,605,450	296,552,020	300,988,700	2.5%	1.5%
Owner Occupied (4% assessment ratio)	74,635,590	88,942,570	92,506,760	99,334,500	100,881,560	109,829,155	107,798,240	6.3%	-1.8%
Agricultural (Private) (4%)	2,545,280	2,602,950	2,685,390	2,808,430	2,832,050	2,742,470	2,835,650	1.8%	3.4%
Agricultural (Corporate) (6%)	345,890	490,210	486,250	483,440	482,640	483,120	480,470	5.6%	-0.5%
Commercial/Rental (6%)	67,169,130	74,715,720	82,054,430	86,539,670	83,957,750	78,886,325	83,374,850	3.7%	5.7%
Personal Property (Vehicles) /6	41,631,680	40,487,530	37,278,330	36,821,770	37,027,900	34,279,360	38,943,100	-1.1%	13.6%
Other Personal Property County (10.5%)	2,440,540	2,641,380	2,595,530	1,933,860	2,673,700	1,606,410	1,615,050	-6.6%	0.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	31,914,770	29,128,300	28,426,670	33,437,360	30,594,770	26,692,310	29,855,610	-1.1%	11.9%
Utility (10.5%)	17,417,810	18,193,090	17,970,650	18,510,020	20,036,600	20,080,060	19,600,980	2.0%	-2.4%
Business Personal (10.5%)	13,765,620	15,877,360	16,050,650	16,251,820	14,406,520	14,101,740	14,113,610	0.4%	0.1%
Motor Carrier (9.5%)\\	251,450	337,040	341,980	737,410	1,259,660	234,870	209,610	-3.0%	-10.8%
Fee-in-Lieu and Joint Industrial Park /7	7,713,210	6,856,700	13,770,700	6,410,220	7,452,300	7,616,200	2,161,530	-19.1%	-71.6%
Total Average Millage Rates /2									
	315.7	350.3	365.0	356.8	349.2	354.3	357.2	2.1%	0.8%
School Districts /3	161.7	148.4	159.4	171.1	166.8	172.3	186.4	2.4%	8.2%
Counties /4	103.4	104.2	101.7	90.3	82.1	88.3	86.9	-2.9%	-1.7%
Cities & Special Purpose Districts /5	50.6	97.7	103.8	95.5	100.3	93.7	83.9	8.8%	-10.4%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	68,291,353	71,714,188	70,952,179	73,190,173	68,569,357	71,130,241	75,411,157	1.7%	6.0%
Owner Occupied	13,786,490	17,530,247	11,350,233	12,688,686	11,636,949	15,527,626	15,648,217	2.1%	0.8%
Agricultural (Private)	746,720	734,826	790,310	831,272	799,944	812,507	873,098	2.6%	7.5%
Agricultural (Corporate)	101,475	138,389	143,103	143,094	136,327	143,133	147,937	6.5%	3.4%
Commercial/Rental	19,705,713	21,092,614	24,148,603	25,615,012	23,714,804	23,371,529	25,671,158	4.5%	9.8%
Personal Property (Vehicles)	12,213,675	11,429,828	10,971,005	10,898,933	10,458,944	10,155,893	11,990,600	-0.3%	18.1%
Other Personal Property County	715,992	745,675	763,864	572,406	755,216	475,929	497,275	-5.9%	4.5%
Manufacturing	9,536,234	8,393,527	8,619,240	10,035,920	8,877,539	8,190,612	9,472,058	-0.1%	15.6%
Utility	5,109,942	5,135,999	5,288,759	5,478,810	5,659,561	5,949,088	6,035,152	2.8%	1.4%
Business Personal	4,038,483	4,482,257	4,723,703	4,810,402	4,069,282	4,177,901	4,345,588	1.2%	4.0%
Motor Carrier	73,769	95,148	100,645	218,267	355,805	69,585	64,539	-2.2%	-7.3%
Fee-in-Lieu and Joint Industrial Park	2,262,859	1,935,680	4,052,714	1,897,371	2,104,985	2,256,440	665,536	-18.5%	-70.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Sumter County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	155,674,826	328,774,903	171,290,420	168,763,561	182,307,284	174,031,804	153,211,983	-0.3%	-12.0%
Revenues from Local Sources	50,058,122	220,058,221	52,425,710	56,119,935	66,059,756	66,882,654	51,398,938	0.4%	-23.2%
Current Property Taxes	37,765,944	37,343,036	35,129,097	39,499,882	37,109,223	37,688,257	42,251,412	1.9%	12.1%
Current Real & Personal Property Taxes	37,739,873	37,313,273	35,087,674	39,465,082	37,079,016	37,662,545	42,207,933	1.9%	12.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	26,071	29,763	41,423	34,800	30,207	25,712	43,479	8.9%	69.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	12,292,178	182,715,185	17,296,613	16,620,053	28,950,533	29,194,397	9,147,526	-4.8%	-68.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,626,029	9,172,479	10,614,308	8,307,311	8,193,519	5,104,368	4,839,868	-2.5%	-5.2%
Bonds & Leases	4,540,646	171,145,302	4,033,065	6,000,000	17,912,253	13,458,033	2,401,682	-10.1%	-82.2%
Miscellaneous	2,125,503	2,397,404	2,649,240	2,312,742	2,844,761	10,631,996	1,905,976	-1.8%	-82.1%
Revenues from State Sources	82,443,229	84,058,223	95,575,309	89,752,974	80,654,219	75,039,312	77,427,937	-1.0%	3.2%
Reimbursements for Property Tax Relief (Tier 1)	4,260,602	4,260,602	4,260,602	4,260,602	4,260,224	4,260,224	4,260,224	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,189,971	1,577,893	1,568,460	1,568,458	1,568,458	1,568,458	1,568,458	-5.4%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	7,500,882	8,126,835	8,946,180	9,150,502	9,599,863	n/a	4.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	563,338	563,338	563,440	563,338	564,526	455,914	564,144	0.0%	23.7%
Manufacturer's Depreciation Reimbursement	672,858	527,888	581,053	646,500	570,981	648,623	480,902	-5.4%	-25.9%
State Grants 4/	16,961,638	17,552,846	19,310,618	20,420,208	19,089,354	19,946,834	19,391,816	2.3%	-2.8%
Education Finance Act (EFA)	41,587,955	42,701,628	44,295,615	39,782,774	31,372,093	27,516,730	31,565,665	-4.5%	14.7%
Education Improvement Act (EIA)	14,861,868	15,428,152	16,009,999	13,524,082	12,694,825	10,179,342	9,481,745	-7.2%	-6.9%
Education Lottery	1,344,999	1,445,876	1,484,640	860,177	1,587,578	1,312,685	515,120	-14.8%	-60.8%
Revenues from Federal Sources	23,173,475	24,658,459	23,289,401	22,890,652	35,593,309	32,109,838	24,385,108	0.9%	-24.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	157,800,619	230,699,688	185,896,703	209,443,955	203,288,329	191,135,415	157,348,844	0.0%	-17.7%
Administration	59,088,268	61,911,436	63,785,505	62,958,692	64,156,754	64,924,040	63,694,666	1.3%	-1.9%
Instruction	78,003,658	81,123,345	83,716,529	83,023,010	82,151,242	77,631,395	73,196,872	-1.1%	-5.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	1,102,678	1,098,351	1,247,069	1,339,081	1,338,494	1,228,296	1,124,094	0.3%	-8.5%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	415,386	356,919	342,197	403,652	738,014	487,185	474,079	2.2%	-2.7%
Debt Service/Interest on Debt	10,713,016	79,689,796	18,965,800	18,372,578	21,508,500	29,586,821	15,751,511	6.6%	-46.8%
Purchase of Land & Facility Construction	7,971,541	6,125,211	17,351,366	42,659,653	33,121,805	17,003,031	2,712,945	-16.4%	-84.0%
All Other	506,072	394,630	488,237	687,289	273,520	274,647	394,677	-4.1%	43.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Sumter County

	FY 06	FY 07	FY 08	FY 09	FY 10 /1	FY 11 /1	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	62,019,556	75,070,200	75,956,463	74,978,875	80,469,793	84,259,351	91,858,213	6.8%	9.0%
Revenues from Local Sources	52,133,630	58,210,459	58,002,861	55,002,735	63,123,082	65,888,467	58,670,009	2.0%	-11.0%
Current Property Taxes	25,776,471	28,068,782	28,041,647	25,228,136	23,459,286	24,924,285	24,800,757	-0.6%	-0.5%
Current Real & Personal Property Taxes	23,578,269	25,624,697	25,686,728	20,796,467	21,240,753	20,440,138	21,113,481	-1.8%	3.3%
Fee In Lieu of Property Tax	165,195	164,541	219,110	104,576	195,585	248,355	245,333	6.8%	-1.2%
All Other	2,033,007	2,279,545	2,135,809	4,327,093	2,022,948	4,235,792	3,441,943	9.2%	-18.7%
Local Options Sales Tax (1%)	6,550,023	6,232,298	6,267,033	5,893,323	5,788,319	5,587,077	6,675,768	0.3%	19.5%
Local Hospitality Tax (2%)	294,995	323,150	375,717	349,100	330,967	404,276	484,265	8.6%	19.8%
Local Accommodations Tax (3%)	40,689	38,537	37,090	37,703	37,118	30,476	31,905	-4.0%	4.7%
Capital Projects/Transportation Tax	6,017,171	7,324,652	6,006,709	5,893,323	12,607,149	12,565,005	10,409,627	9.6%	-17.2%
Licenses, fees, Charges, Bonds, etc.	13,454,280	16,223,039	17,274,666	17,601,150	20,900,243	22,377,348	16,267,687	3.2%	-27.3%
Licenses & Permits	2,300,502	2,402,519	2,218,687	2,046,860	1,960,195	1,964,934	2,192,141	-0.8%	11.6%
Service Revenue & Charges	10,050,216	12,233,076	11,673,508	12,198,375	13,728,829	14,646,603	12,843,920	4.2%	-12.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,103,562	1,587,444	3,382,470	3,355,915	5,211,219	5,765,811	1,231,626	1.8%	-78.6%
Revenues from State Sources	7,915,057	8,852,027	10,417,902	10,498,057	8,116,583	7,528,293	22,455,369	19.0%	198.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,254,141	1,292,497	2,108,702	2,247,964	1,484,164	1,517,641	1,585,819	4.0%	4.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,713,321	6,312,214	6,896,125	6,692,688	5,633,216	4,514,352	4,094,447	-5.4%	-9.3%
Manufacturer's Depreciation Reimbursement	356,971	312,378	401,833	347,731	406,151	383,057	402,219	2.0%	5.0%
State Grants	590,624	934,938	1,011,242	1,209,674	593,052	1,113,243	16,372,884	74.0%	1370.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,943,369	2,322,416	1,707,603	1,670,813	2,074,817	3,442,197	3,757,332	11.6%	9.2%
Revenues from Other Local Sources	27,500	5,685,299	5,828,097	7,807,270	7,155,311	7,400,394	6,975,503	151.6%	-5.7%
Total Expenditures (County only)	47,293,725	57,305,371	58,870,926	122,926,643	157,110,702	144,490,155	164,691,245	23.1%	14.0%
Administration	12,696,560	13,253,344	14,605,767	15,218,424	16,335,069	15,843,428	15,816,182	3.7%	-0.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	16,262,641	17,834,416	18,419,105	20,055,412	19,540,705	18,027,015	18,706,224	2.4%	3.8%
Transportation	3,083,550	5,760,965	3,927,273	4,668,055	5,908,681	6,754,380	4,910,658	8.1%	-27.3%
Health & Human Services	3,089,986	4,170,603	3,920,532	4,053,287	4,210,010	4,480,279	3,992,870	4.4%	-10.9%
Environment & Housing	5,523,591	7,747,204	8,270,396	8,056,524	7,646,083	10,614,189	25,737,063	29.2%	142.5%
Recreation & Culture	3,504,364	4,451,446	4,359,916	7,112,537	4,482,277	4,630,116	4,593,027	4.6%	-0.8%
Debt Service/Interest on Debt	2,613,349	4,087,393	5,260,071	5,988,549	26,048,097	12,514,879	19,966,638	40.3%	59.5%
Land Purchase & Facility Construction	519,684	0	0	4,571,154	10,668,099	8,032,017	13,554,265	72.2%	68.8%
All Other	0	0	107,866	53,202,701	62,271,681	63,593,852	57,414,318	n/a	-9.7%

/1 Bond Revenue was removed from Miscellaneous in FY 10 & FY 11. The amounts were \$62,108,812 in FY 10 and \$21,786,054 in FY 11.

Sumter County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	31,570,418	33,276,827	36,303,241	34,044,860	41,984,337	34,590,152	35,965,711	2.2%	4.0%
Revenues from Local Sources	22,139,559	24,513,967	27,891,828	25,955,328	33,621,898	27,718,451	28,252,768	4.1%	1.9%
Current Property Taxes	4,748,938	6,302,370	7,781,435	8,462,155	8,000,848	8,517,699	8,358,988	9.9%	-1.9%
Current Real & Personal Property Taxes	4,702,079	6,165,780	7,531,679	8,137,402	7,873,195	8,099,643	8,038,842	9.3%	-0.8%
Fee In Lieu of Property Tax	8,058	5,924	34,167	34,168	40,120	34,168	34,168	27.2%	0.0%
All Other	38,801	130,666	215,589	290,585	87,533	383,888	285,978	39.5%	-25.5%
Local Options Sales Tax	3,650,161	3,882,693	3,728,366	3,509,704	3,645,437	3,721,945	3,756,387	0.5%	0.9%
Local Hospitality Tax	1,784,658	1,873,439	1,919,357	1,946,724	1,932,113	2,010,609	2,104,808	2.8%	4.7%
Local Accommodations Tax	310,083	317,365	329,146	339,855	354,538	404,463	408,958	4.7%	1.1%
Capital Projects/Transportation Tax	0	0	0	34,177	7,099,898	126,183	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	11,645,719	12,138,100	14,133,524	11,662,713	12,589,064	12,937,552	13,623,627	2.6%	5.3%
Licenses & Permits	7,973,790	8,349,204	8,434,275	8,358,963	8,022,766	8,571,387	8,410,073	0.9%	-1.9%
Service Revenue & Charges	2,838,955	2,868,420	3,661,990	2,695,045	3,916,816	3,749,874	4,700,794	8.8%	25.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	832,974	920,476	2,037,259	608,705	649,482	616,291	512,760	-7.8%	-16.8%
Revenues from State Sources	2,752,574	3,035,380	2,823,711	3,282,967	2,448,547	2,174,459	1,868,843	-6.2%	-14.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	404,979	447,685	435,842	509,629	599,148	514,462	528,551	4.5%	2.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,626,505	1,786,940	1,901,673	1,842,671	1,619,585	1,433,786	1,310,550	-3.5%	-8.6%
Manufacturer's Depreciation Reimbursement	14,827	15,495	9,440	9,720	9,862	8,133	9,033	-7.9%	11.1%
State Grants	706,263	785,260	476,756	920,947	219,952	218,078	20,709	-44.5%	-90.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,192,414	1,801,985	1,489,291	897,646	1,929,010	836,768	1,573,519	-11.1%	88.0%
Revenues from Other Local Sources	3,485,871	3,925,495	4,098,411	3,908,919	3,984,882	3,860,474	4,270,581	3.4%	10.6%
Total Expenditures (Cities only)	40,302,447	41,645,901	66,313,040	49,283,981	47,357,687	45,296,922	42,086,787	0.7%	-7.1%
Administration	5,976,487	5,311,585	4,632,628	4,534,586	4,823,315	5,336,590	4,979,151	-3.0%	-6.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,260,965	15,458,984	16,588,324	16,350,963	16,973,452	16,128,063	15,413,810	2.5%	-4.4%
Transportation	551,280	1,156,034	1,286,056	1,152,883	1,184,722	1,141,973	993,832	10.3%	-13.0%
Health & Human Services	465,133	577,275	330,140	321,881	343,779	52,217	0	-100.0%	n/a
Environment & Housing	4,068,894	2,885,969	2,758,599	3,145,395	2,786,916	2,703,836	3,691,722	-1.6%	36.5%
Recreation & Culture	1,975,159	2,457,506	2,585,621	2,273,373	2,973,873	2,992,595	3,171,217	8.2%	6.0%
Debt Service/Interest on Debt	5,060,795	5,055,481	7,840,320	6,894,528	5,823,837	12,692,974	6,347,771	3.8%	-50.0%
Purchase of Land & Facility Construction	6,533,750	6,147,883	26,483,815	10,332,474	9,302,826	2,154,757	4,427,539	-6.3%	105.5%
All Other	2,409,984	2,595,184	3,807,537	4,277,898	3,144,967	2,093,917	3,061,745	4.1%	46.2%

* Cities Included: Mayesville, Pinewood & Sumter.

Sumter County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	37,765,944	37,343,036	35,129,097	39,499,882	37,109,223	37,688,257	42,251,412	1.9%	12.1%
Owner Occupied	7,811,385	8,942,013	2,984,190	4,608,067	3,623,262	5,513,975	6,236,086	-3.7%	13.1%
Agricultural (Private)	411,688	386,381	428,054	480,505	472,460	472,556	528,633	4.3%	11.9%
Agricultural (Corporate)	55,946	72,767	77,509	82,714	80,517	83,247	89,571	8.2%	7.6%
Commercial/Rental	10,864,319	11,090,784	13,079,562	14,806,389	14,006,335	13,592,930	15,543,068	6.2%	14.3%
Personal Property (Vehicles)	6,733,746	6,009,960	5,942,205	6,299,972	6,177,216	5,906,689	7,259,926	1.3%	22.9%
Other Personal Property	394,747	392,086	413,730	330,871	446,043	276,801	301,084	-4.4%	8.8%
Manufacturing	5,162,077	4,323,798	4,531,241	5,720,920	5,104,003	4,599,361	5,565,800	1.3%	21.0%
Utility	2,817,256	2,700,578	2,864,540	3,166,947	3,342,626	3,460,002	3,654,092	4.4%	5.6%
Business Personal	2,226,530	2,356,832	2,558,490	2,780,583	2,403,382	2,429,876	2,631,115	2.8%	8.3%
Motor Carrier	40,671	50,030	54,512	126,166	210,144	40,471	39,076	-0.7%	-3.4%
Fee-in-Lieu and Joint Industrial Park	1,247,579	1,017,807	2,195,064	1,096,748	1,243,237	1,312,350	402,961	-17.2%	-69.3%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	26,865,417	29,196,738	29,931,240	27,371,524	24,747,865	26,193,571	26,141,243	-0.5%	-0.2%
Owner Occupied	7,717,003	9,265,375	9,412,473	8,965,444	8,277,713	9,700,887	9,362,411	3.3%	-3.5%
Agricultural (Private)	263,171	271,156	273,236	253,475	232,380	242,234	246,280	-1.1%	1.7%
Agricultural (Corporate)	35,764	51,066	49,475	43,633	39,602	42,673	41,729	2.6%	-2.2%
Commercial/Rental	6,945,002	7,783,327	8,348,958	7,810,645	6,889,050	6,967,798	7,241,209	0.7%	3.9%
Personal Property (Vehicles)	4,304,539	4,217,689	3,793,034	3,323,352	3,038,279	3,027,795	3,382,257	-3.9%	11.7%
Other Personal Property	252,341	275,159	264,093	174,541	219,387	141,889	140,269	-9.3%	-1.1%
Manufacturing	3,299,851	3,034,369	2,892,386	3,017,892	2,510,416	2,357,654	2,592,997	-3.9%	10.0%
Utility	1,800,927	1,895,221	1,828,496	1,670,623	1,644,079	1,773,613	1,702,369	-0.9%	-4.0%
Business Personal	1,423,307	1,653,985	1,633,138	1,466,809	1,182,109	1,245,565	1,225,785	-2.5%	-1.6%
Motor Carrier	25,999	35,110	34,796	66,555	103,360	20,745	18,205	-5.8%	-12.2%
Fee-in-Lieu and Joint Industrial Park	797,513	714,280	1,401,155	578,555	611,489	672,717	187,732	-21.4%	-72.1%

Union County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	63,633,975	113,079,939	71,487,143	71,215,393	66,074,095	62,847,791	62,901,452	-0.2%	0.1%
Revenues from Local Sources	24,499,932	72,837,208	27,620,445	27,447,493	26,411,682	27,595,268	28,427,322	2.5%	3.0%
Current Property Taxes	15,562,475	16,597,841	16,644,836	16,911,627	16,940,919	16,884,643	18,838,703	3.2%	11.6%
Current Real & Personal Property Taxes	14,610,452	15,276,897	15,298,258	15,297,228	15,108,149	15,039,807	16,347,553	1.9%	8.7%
Fee In Lieu of Property Tax (only Counties and Cities)	333,337	536,780	675,864	926,142	1,155,061	1,215,259	1,842,372	33.0%	51.6%
All Other	618,685	784,164	670,713	688,257	677,709	629,577	648,777	0.8%	3.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	221,978	224,120	216,815	352,282	388,554	n/a	10.3%
Local Accommodations Tax	0	0	0	0	0	12,358	16,536	n/a	33.8%
Capital Projects/Transportation Tax	0	92,957	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,937,457	56,146,410	10,753,631	10,311,746	9,253,948	10,345,985	9,183,529	0.5%	-11.2%
Licenses & Permits	1,203,915	1,272,033	1,494,390	1,366,268	1,297,418	1,490,385	1,434,162	3.0%	-3.8%
Service Revenue & Charges	4,451,279	6,283,052	6,575,003	5,643,395	4,523,685	5,202,918	4,983,705	1.9%	-4.2%
Bonds & Leases	0	44,868,929	0	0	14,256	15,711	27,133	n/a	72.7%
Miscellaneous	3,282,263	3,722,396	2,684,238	3,302,083	3,418,589	3,636,971	2,738,529	-3.0%	-24.7%
Revenues from State Sources	29,974,854	30,319,794	33,593,698	32,060,780	27,259,555	25,338,842	25,674,651	-2.5%	1.3%
Reimbursements for Property Tax Relief (Tier 1)	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,722,584	1,752,152	2,031,650	2,056,178	2,072,542	2,091,364	2,119,697	3.5%	1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	563,837	153,593	372,568	425,926	542,203	n/a	27.3%
\$2.5 Million Minimum Disbursement /3	0	0	1,936,163	2,346,407	2,127,432	2,074,074	1,957,797	n/a	-5.6%
State-Shared Taxes (Aid to Subdivisions)	2,192,945	2,443,336	2,682,314	2,479,241	2,165,078	1,823,571	1,597,976	-5.1%	-12.4%
Manufacturer's Depreciation Reimbursement	558,627	559,634	553,728	515,277	548,911	522,452	477,433	-2.6%	-8.6%
State Grants	7,683,945	7,030,012	6,821,600	7,378,924	6,146,290	6,050,948	5,651,805	-5.0%	-6.6%
Education Finance Act (EFA)	11,506,308	11,839,403	12,310,518	11,041,387	8,755,906	7,405,877	8,398,056	-5.1%	13.4%
Education Improvement Act (EIA)	4,157,536	4,556,641	4,671,145	4,211,091	3,157,258	3,049,826	3,164,909	-4.4%	3.8%
Education Lottery	588,679	574,385	458,512	314,452	349,340	330,573	200,544	-16.4%	-39.3%
Revenues from Federal Sources	6,925,472	7,315,228	6,522,755	6,980,035	9,771,225	7,694,676	6,217,119	-1.8%	-19.2%
Revenues from Other Local Sources	2,233,717	2,607,709	3,750,245	4,727,085	2,631,633	2,219,005	2,582,360	2.4%	16.4%
Total Expenditures (School Dist., Counties, & Cities)	65,295,735	70,079,584	76,859,773	113,443,034	73,126,225	66,493,074	75,403,237	2.4%	13.4%
Administration	19,412,716	19,321,404	20,590,499	20,589,531	19,510,274	18,215,482	18,313,353	-1.0%	0.5%
Instruction	22,892,643	24,258,027	24,109,119	24,445,554	21,926,053	20,632,181	20,421,087	-1.9%	-1.0%
Public Safety	6,598,650	7,193,274	7,045,160	8,334,616	7,193,901	8,163,236	7,769,726	2.8%	-4.8%
Transportation	1,606,034	1,419,101	1,260,367	1,609,193	1,972,476	1,132,550	1,000,879	-7.6%	-11.6%
Health & Human Services	1,620,749	1,173,978	1,442,156	1,550,890	2,141,492	2,460,196	1,493,746	-1.4%	-39.3%
Environment & Housing	1,602,344	1,523,777	2,083,059	1,641,187	1,316,528	1,483,156	1,143,018	-5.5%	-22.9%
Recreation & Culture	534,703	956,084	696,484	743,043	228,309	383,071	592,279	1.7%	54.6%
Debt Service/Interest on Debt /4	2,452,261	4,031,891	4,290,582	5,242,475	5,111,202	6,139,565	5,536,539	14.5%	-9.8%
Land Purchase & Facility Construction	3,938,552	6,960,152	10,804,153	48,982,504	10,104,471	3,385,185	10,741,026	18.2%	217.3%
All Other	4,637,083	3,241,896	4,538,194	304,041	3,621,519	4,498,452	8,391,584	10.4%	86.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Union County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
School District Total	15,562,475	16,597,841	16,644,836	16,911,627	16,940,919	16,884,643	18,838,703	3.2%	11.6%
County Total	7,764,231	8,301,635	7,892,630	8,166,212	8,134,850	8,070,933	8,864,661	2.2%	9.8%
Cities Total	6,641,115	7,079,142	7,574,440	7,569,793	7,631,341	7,658,448	8,553,124	4.3%	11.7%
	1,157,129	1,217,064	1,177,766	1,175,622	1,174,728	1,155,262	1,420,918	3.5%	23.0%
Assessed Property Values for Tax Years									
Total Assessed Value	2005	2006	2007	2008	2009	2010	2011		
Owner Occupied (4% assessment ratio)	63,065,180	64,600,505	64,718,625	65,627,154	65,363,282	64,896,011	70,753,716	1.9%	9.0%
Agricultural (Private) (4%)	19,096,770	19,188,640	19,180,470	19,217,720	19,275,650	19,401,360	20,951,530	1.6%	8.0%
Agricultural (Corporate) (6%)	730,600	750,930	754,820	757,060	762,480	782,270	799,760	1.5%	2.2%
Commercial/Rental (6%)	324,810	311,480	303,980	300,160	297,970	280,490	265,520	-3.3%	-5.3%
Personal Property (Vehicles) /6	10,347,070	10,597,010	11,090,280	11,101,120	11,141,440	11,612,800	12,129,850	2.7%	4.5%
Other Personal Property County (10.5%)	9,564,137	9,065,038	8,480,782	8,335,190	7,378,425	7,003,763	7,271,164	-4.5%	3.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	494,420	501,870	1,925,460	432,920	412,670	349,290	366,910	-4.8%	5.0%
Utility (10.5%)	11,082,890	9,487,880	8,741,120	8,759,580	7,764,790	7,330,460	6,682,460	-8.1%	-8.8%
Business Personal (10.5%)	6,350,120	6,751,858	5,700,793	7,072,280	7,231,510	7,251,196	7,672,005	3.2%	5.8%
Motor Carrier (9.5%)	1,769,017	2,184,027	2,048,867	2,133,454	2,182,067	2,434,837	2,818,887	8.1%	15.8%
Fee-in-Lieu and Joint Industrial Park /7	787,403	902,490	995,952	983,403	865,629	751,288	678,130	-2.5%	-9.7%
	2,517,943	4,859,282	5,496,101	6,534,267	8,050,651	7,698,257	11,117,500	28.1%	44.4%
Total Average Millage Rates /2									
School Districts /3	324.3	329.7	330.3	331.1	331.5	331.9	332.2	0.4%	0.1%
Counties /4	147.9	152.7	154.8	150.6	154.1	155.0	155.1	0.8%	0.0%
Cities & Special Purpose Districts /5	110.7	112.0	117.8	112.4	110.5	111.1	105.8	-0.7%	-4.7%
	65.7	65.0	57.7	68.1	66.9	65.8	71.3	1.4%	8.5%
Estimated Total Property Tax Revenues									
Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Owner Occupied	15,562,475	16,597,841	16,644,836	16,911,627	16,940,919	16,884,643	18,838,703	3.2%	11.6%
Agricultural (Private)	2,320,001	2,439,405	1,805,763	2,012,205	1,828,269	1,823,224	2,058,246	-2.0%	12.9%
Agricultural (Corporate)	214,504	225,248	234,763	227,941	230,916	238,082	239,887	1.9%	0.8%
Commercial/Rental	95,364	93,431	94,543	90,374	90,240	85,366	79,642	-3.0%	-6.7%
Personal Property (Vehicles)	3,037,902	3,178,659	3,449,282	3,342,403	3,374,173	3,534,321	3,638,329	3.1%	2.9%
Other Personal Property County	2,808,033	2,719,131	2,637,680	2,509,618	2,234,548	2,131,574	2,180,974	-4.1%	2.3%
Manufacturing	145,162	150,540	598,854	130,347	124,977	106,305	110,054	-4.5%	3.5%
Utility	3,587,276	3,382,747	3,394,514	3,563,538	3,506,619	3,446,262	3,846,765	1.2%	11.6%
Business Personal	1,864,397	2,025,274	1,773,052	2,129,372	2,190,055	2,206,880	2,301,205	3.6%	4.3%
Motor Carrier	519,384	655,117	637,236	642,355	660,837	741,035	845,521	8.5%	14.1%
Fee-in-Lieu and Joint Industrial Park	231,182	270,709	309,759	296,090	262,155	228,652	203,404	-2.1%	-11.0%
	739,269	1,457,581	1,709,389	1,967,383	2,438,131	2,342,941	3,334,676	28.5%	42.3%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Union County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	39,484,323	86,635,007	45,906,586	43,448,161	41,079,510	39,005,331	38,585,280	-0.4%	-1.1%
Revenues from Local Sources	10,055,008	56,813,182	12,345,468	11,389,118	10,192,228	10,111,516	11,020,025	1.5%	9.0%
Current Property Taxes	7,764,231	8,301,635	7,892,630	8,166,212	8,134,850	8,070,933	8,864,661	2.2%	9.8%
Current Real & Personal Property Taxes	7,649,422	8,171,778	7,746,205	8,035,835	8,009,534	7,962,967	8,774,938	2.3%	10.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	114,809	129,857	146,425	130,377	125,316	107,966	89,723	-4.0%	-16.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,290,777	48,511,547	4,452,838	3,222,906	2,057,378	2,040,583	2,155,364	-1.0%	5.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,486,261	2,577,672	3,483,951	2,146,809	962,392	872,297	820,668	-9.4%	-5.9%
Bonds & Leases	0	44,868,929	0	0	14,256	15,711	27,133	n/a	72.7%
Miscellaneous	804,516	1,064,946	968,887	1,076,097	1,080,730	1,152,575	1,307,563	8.4%	13.4%
Revenues from State Sources	23,947,656	24,678,432	28,507,239	26,727,375	23,595,698	21,861,608	22,370,151	-1.1%	2.3%
Reimbursements for Property Tax Relief (Tier 1)	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	0.0%	0.0%
Homestead Exemption (Tier 2) /1	894,688	903,969	1,162,120	1,169,050	1,173,902	1,178,557	1,183,957	4.8%	0.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	563,837	153,593	372,568	425,926	542,203	n/a	27.3%
\$2.5 Million Minimum Disbursement /3	0	0	1,936,163	2,346,407	2,127,432	2,074,074	1,957,797	n/a	-5.6%
State-Shared Taxes (Aid to Subdivisions)	119,642	119,642	119,642	119,642	119,642	119,642	119,642	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	310,694	308,686	302,807	281,452	303,556	288,675	263,411	-2.7%	-8.8%
State Grants 4/	4,805,878	4,811,475	5,418,264	5,526,070	5,671,863	5,424,227	4,975,401	0.6%	-8.3%
Education Finance Act (EFA)	11,506,308	11,839,403	12,310,518	11,041,387	8,755,906	7,405,877	8,398,056	-5.1%	13.4%
Education Improvement Act (EIA)	4,157,536	4,556,641	4,671,145	4,211,091	3,157,258	3,049,826	3,164,909	-4.4%	3.8%
Education Lottery	588,679	574,385	458,512	314,452	349,340	330,573	200,544	-16.4%	-39.3%
Revenues from Federal Sources	5,481,659	5,143,393	5,053,879	5,331,668	7,291,584	7,032,207	5,195,104	-0.9%	-26.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	38,690,005	42,695,088	52,647,737	80,315,991	44,289,276	38,338,221	38,947,652	0.1%	1.6%
Administration	15,446,949	15,820,595	16,911,450	16,809,840	15,525,131	14,460,660	14,663,249	-0.9%	1.4%
Instruction	22,892,643	24,258,027	24,109,119	24,445,554	21,926,053	20,632,181	20,421,087	-1.9%	-1.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	0	0	0	0	n/a	n/a
Debt Service/Interest on Debt	142,327	2,005,826	2,240,697	3,297,317	3,122,779	3,099,917	3,625,599	71.5%	17.0%
Purchase of Land & Facility Construction	198,472	600,794	9,359,535	35,754,194	3,629,110	63,590	131,848	-6.6%	107.3%
All Other	9,614	9,846	26,936	9,086	86,203	81,873	105,869	49.2%	29.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Union County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	15,863,734	17,648,100	17,039,995	18,155,939	16,871,901	16,337,380	16,997,336	1.2%	4.0%
Revenues from Local Sources	10,194,771	11,551,926	10,672,653	11,404,285	12,054,455	13,030,587	13,110,059	4.3%	0.6%
Current Property Taxes	6,641,115	7,079,142	7,574,440	7,569,793	7,631,341	7,658,448	8,553,124	4.3%	11.7%
Current Real & Personal Property Taxes	5,859,696	5,941,270	6,398,957	6,116,810	5,968,703	5,938,520	6,175,859	0.9%	4.0%
Fee In Lieu of Property Tax	333,337	536,780	675,864	926,142	1,155,061	1,215,259	1,842,372	33.0%	51.6%
All Other	448,081	601,092	499,618	526,841	507,577	504,669	534,892	3.0%	6.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	221,978	224,120	216,815	229,466	233,254	n/a	1.7%
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	92,957	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,553,656	4,379,827	2,876,235	3,610,372	4,206,299	5,142,673	4,323,681	3.3%	-15.9%
Licenses & Permits	49,789	31,777	38,444	45,935	44,692	99,448	226,935	28.8%	128.2%
Service Revenue & Charges	1,759,731	2,511,829	1,840,996	2,266,631	2,431,650	3,172,910	2,991,891	9.2%	-5.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,744,136	1,836,221	996,795	1,297,806	1,729,957	1,870,315	1,104,855	-7.3%	-40.9%
Revenues from State Sources	4,639,447	4,417,354	3,581,293	4,666,613	3,090,183	2,660,790	2,703,893	-8.6%	1.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	670,537	693,216	726,196	733,943	747,378	763,866	775,215	2.4%	1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,669,006	1,881,457	2,074,993	1,908,536	1,661,482	1,369,044	1,176,728	-5.7%	-14.0%
Manufacturer's Depreciation Reimbursement	235,130	236,814	238,700	222,781	241,145	228,499	208,501	-2.0%	-8.8%
State Grants	2,064,775	1,605,867	541,404	1,801,354	440,179	299,381	543,449	-19.9%	81.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	834,637	1,318,229	1,083,739	1,024,971	1,667,202	208,520	568,971	-6.2%	172.9%
Revenues from Other Local Sources	194,879	360,591	1,702,310	1,060,070	60,061	437,483	614,413	21.1%	40.4%
Total Expenditures (County only)	16,026,530	15,891,586	15,607,805	18,923,515	17,538,398	16,036,125	25,218,320	7.8%	57.3%
Administration	2,385,173	2,076,071	2,336,876	2,186,053	2,431,175	2,301,393	2,435,608	0.3%	5.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,855,861	4,296,424	3,739,585	5,102,839	4,132,525	4,323,692	4,574,483	2.9%	5.8%
Transportation	1,173,008	871,811	673,041	1,082,519	1,293,164	566,228	321,458	-19.4%	-43.2%
Health & Human Services	1,620,749	1,173,978	1,442,156	1,550,890	2,141,492	2,460,196	1,493,746	-1.4%	-39.3%
Environment & Housing	482,080	533,070	643,832	531,565	343,314	367,910	160,996	-16.7%	-56.2%
Recreation & Culture	417,891	956,084	696,484	743,043	223,432	378,610	588,037	5.9%	55.3%
Debt Service/Interest on Debt	649,359	520,102	565,741	467,894	406,555	618,032	263,338	-14.0%	-57.4%
Land Purchase & Facility Construction	835,318	2,244,364	1,015,165	7,204,408	3,031,425	603,485	7,094,939	42.8%	1075.7%
All Other	4,607,091	3,219,682	4,494,925	54,304	3,535,316	4,416,579	8,285,715	10.3%	87.6%

Union County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	8,285,918	8,796,832	8,540,562	9,611,293	8,122,684	7,505,080	7,318,836	-2.0%	-2.5%
Revenues from Local Sources	4,250,153	4,472,100	4,602,324	4,654,090	4,164,999	4,453,165	4,297,238	0.2%	-3.5%
Current Property Taxes	1,157,129	1,217,064	1,177,766	1,175,622	1,174,728	1,155,262	1,420,918	3.5%	23.0%
Current Real & Personal Property Taxes	1,101,334	1,163,849	1,153,096	1,144,583	1,129,912	1,138,320	1,396,756	4.0%	22.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	55,795	53,215	24,670	31,039	44,816	16,942	24,162	-13.0%	42.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	122,816	155,300	n/a	26.4%
Local Accommodations Tax	0	0	0	0	0	12,358	16,536	n/a	33.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,093,024	3,255,036	3,424,558	3,478,468	2,990,271	3,162,729	2,704,484	-2.2%	-14.5%
Licenses & Permits	1,154,126	1,240,256	1,455,946	1,320,333	1,252,726	1,390,937	1,207,227	0.8%	-13.2%
Service Revenue & Charges	1,205,287	1,193,551	1,250,056	1,229,955	1,129,643	1,157,711	1,171,146	-0.5%	1.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	733,611	821,229	718,556	928,180	607,902	614,081	326,111	-12.6%	-46.9%
Revenues from State Sources	1,387,751	1,224,008	1,505,166	666,792	573,674	816,444	600,607	-13.0%	-26.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	157,359	154,967	143,334	153,185	151,262	148,941	160,525	0.3%	7.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	404,297	442,237	487,679	451,063	383,954	334,885	301,606	-4.8%	-9.9%
Manufacturer's Depreciation Reimbursement	12,803	14,134	12,221	11,044	4,210	5,278	5,521	-13.1%	4.6%
State Grants	813,292	612,670	861,932	51,500	34,248	327,340	132,955	-26.1%	-59.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	609,176	853,606	385,137	623,396	812,439	453,949	453,044	-4.8%	-0.2%
Revenues from Other Local Sources	2,038,838	2,247,118	2,047,935	3,667,015	2,571,572	1,781,522	1,967,947	-0.6%	10.5%
Total Expenditures (Cities only)	10,579,200	11,492,910	8,604,231	14,203,528	11,298,551	12,118,728	11,237,265	1.0%	-7.3%
Administration	1,580,594	1,424,738	1,342,173	1,593,638	1,553,968	1,453,429	1,214,496	-4.3%	-16.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,742,789	2,896,850	3,305,575	3,231,777	3,061,376	3,839,544	3,195,243	2.6%	-16.8%
Transportation	433,026	547,290	587,326	526,674	679,312	566,322	679,421	7.8%	20.0%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,120,264	990,707	1,439,227	1,109,622	973,214	1,115,246	982,022	-2.2%	-11.9%
Recreation & Culture	116,812	0	0	0	4,877	4,461	4,242	-42.5%	-4.9%
Debt Service/Interest on Debt	1,660,575	1,505,963	1,484,144	1,477,264	1,581,868	2,421,616	1,647,602	-0.1%	-32.0%
Purchase of Land & Facility Construction	2,904,762	4,114,994	429,453	6,023,902	3,443,936	2,718,110	3,514,239	3.2%	29.3%
All Other	20,378	12,368	16,333	240,651	0	0	0	-100.0%	n/a

* Cities Included: Carlisle, Jonesville, Lockhart & Union.

Union County

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated School District Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	7,764,231	8,301,635	7,892,630	8,166,212	8,134,850	8,070,933	8,864,661	2.2%	9.8%
Owner Occupied	1,260,521	1,366,281	841,737	1,176,536	1,033,333	1,017,714	1,142,317	-1.6%	12.2%
Agricultural (Private)	108,069	114,683	116,872	114,020	117,488	121,278	124,011	2.3%	2.3%
Agricultural (Corporate)	48,045	47,570	47,067	45,207	45,913	43,485	41,172	-2.5%	-5.3%
Commercial/Rental	1,530,516	1,618,388	1,717,162	1,671,928	1,716,754	1,800,379	1,880,859	3.5%	4.5%
Personal Property (Vehicles)	1,414,706	1,384,423	1,313,121	1,255,354	1,136,921	1,085,822	1,127,469	-3.7%	3.8%
Other Personal Property	73,134	76,646	298,128	65,202	63,587	54,152	56,893	-4.1%	5.1%
Manufacturing	1,639,357	1,449,000	1,353,430	1,319,271	1,196,455	1,136,471	1,036,185	-7.4%	-8.8%
Utility	939,296	1,031,152	882,681	1,065,149	1,114,284	1,124,182	1,189,624	4.0%	5.8%
Business Personal	261,669	333,547	317,236	321,317	336,229	377,483	437,098	8.9%	15.8%
Motor Carrier	116,471	137,829	154,208	148,109	133,382	116,475	105,151	-1.7%	-9.7%
Fee-in-Lieu and Joint Industrial Park	372,449	742,115	850,988	984,119	1,240,503	1,193,492	1,723,883	29.1%	44.4%

								6 Year Compound Growth Rate	FY 12 Percent Change
Estimated County Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Revenues	6,978,314	7,235,578	7,624,772	7,377,593	7,223,658	7,207,055	7,485,966	1.2%	3.9%
Owner Occupied	2,113,104	2,149,223	2,259,731	2,160,394	2,130,259	2,154,627	2,216,738	0.8%	2.9%
Agricultural (Private)	80,843	84,108	88,928	85,106	84,266	86,875	84,617	0.8%	-2.6%
Agricultural (Corporate)	35,941	34,887	35,813	33,743	32,930	31,150	28,093	-4.0%	-9.8%
Commercial/Rental	1,144,928	1,186,918	1,306,592	1,247,952	1,231,302	1,289,665	1,283,376	1.9%	-0.5%
Personal Property (Vehicles)	1,058,295	1,015,329	999,156	937,015	815,431	777,806	769,312	-5.2%	-1.1%
Other Personal Property	54,709	56,212	226,846	48,667	45,606	38,791	38,820	-5.6%	0.1%
Manufacturing	1,226,349	1,062,690	1,029,828	984,724	858,130	814,087	707,025	-8.8%	-13.2%
Utility	702,656	756,242	671,634	795,043	799,194	805,285	811,722	2.4%	0.8%
Business Personal	195,746	244,622	241,386	239,836	241,152	270,402	298,247	7.3%	10.3%
Motor Carrier	87,128	101,083	117,337	110,551	95,665	83,435	71,748	-3.2%	-14.0%
Fee-in-Lieu and Joint Industrial Park	278,616	544,264	647,519	734,561	889,722	854,933	1,176,267	27.1%	37.6%

Williamsburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	76,136,322	107,519,657	105,991,653	93,588,526	97,354,057	90,974,546	89,065,281	2.6%	-2.1%
Revenues from Local Sources	29,732,541	59,195,331	50,020,902	38,246,165	38,177,251	38,910,702	42,830,092	6.3%	10.1%
Current Property Taxes	18,807,003	23,397,637	26,518,902	23,433,804	23,146,168	23,435,246	25,385,005	5.1%	8.3%
Current Real & Personal Property Taxes	15,635,699	19,202,396	20,097,207	19,717,925	19,022,026	19,720,387	21,395,508	5.4%	8.5%
Fee In Lieu of Property Tax (only Counties and Cities)	1,601,078	3,146,024	4,244,491	2,604,497	2,744,035	2,497,322	2,657,548	8.8%	6.4%
All Other	1,570,226	1,049,217	2,177,204	1,111,382	1,380,108	1,217,537	1,331,949	-2.7%	9.4%
Local Options Sales Tax	2,515,920	1,826,633	2,082,439	2,296,089	2,810,728	2,240,279	2,612,912	0.6%	16.6%
Local Hospitality Tax	168,282	157,569	184,899	150,500	189,933	182,342	167,770	-0.1%	-8.0%
Local Accommodations Tax	47,455	57,964	60,316	50,181	23,627	134,953	59,768	3.9%	-55.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,193,881	33,755,528	21,174,346	12,315,591	12,006,795	12,917,882	14,604,637	10.1%	13.1%
Licenses & Permits	1,193,153	1,347,529	3,367,679	1,388,643	1,370,518	2,012,404	1,420,451	2.9%	-29.4%
Service Revenue & Charges	4,938,615	6,009,076	6,052,669	4,999,090	5,113,956	5,235,330	7,019,864	6.0%	34.1%
Bonds & Leases	0	23,664,070	2,878,821	2,287,506	2,287,506	2,515,215	2,331,000	n/a	-7.3%
Miscellaneous	2,062,113	2,734,853	8,875,177	3,640,352	3,234,815	3,154,933	3,833,322	10.9%	21.5%
Revenues from State Sources	33,721,715	35,209,270	39,549,520	38,142,906	42,318,258	29,559,372	30,367,098	-1.7%	2.7%
Reimbursements for Property Tax Relief (Tier 1)	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,271,932	1,426,599	1,678,105	1,710,078	1,642,330	1,701,358	1,873,810	6.7%	10.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	288,501	469,890	733,198	795,998	927,057	n/a	16.5%
\$2.5 Million Minimum Disbursement /3	0	0	2,211,499	2,030,110	1,766,802	1,704,002	1,572,943	n/a	-7.7%
State-Shared Taxes (Aid to Subdivisions)	2,468,265	2,660,970	3,093,831	3,030,089	2,870,386	1,918,304	1,688,324	-6.1%	-12.0%
Manufacturer's Depreciation Reimbursement	674,839	891,179	279,189	695,699	695,965	1,216,398	1,223,464	10.4%	0.6%
State Grants	8,177,596	9,562,059	9,926,361	10,384,871	14,787,408	8,610,928	8,190,038	0.0%	-4.9%
Education Finance Act (EFA)	13,582,711	13,656,632	14,274,210	12,317,821	12,317,821	8,260,799	8,773,720	-7.0%	6.2%
Education Improvement Act (EIA)	5,717,436	5,189,212	6,042,738	5,647,742	5,647,742	3,985,215	4,652,391	-3.4%	16.7%
Education Lottery	462,566	456,249	388,716	490,237	490,237	0	98,981	-22.7%	n/a
Revenues from Federal Sources	12,431,085	12,858,822	13,912,010	14,150,333	12,849,169	18,727,435	15,859,479	4.1%	-15.3%
Revenues from Other Local Sources	250,981	256,234	2,509,221	3,049,122	4,009,379	3,777,037	8,612	-43.0%	-99.8%
Total Expenditures (School Dist., Counties, & Cities)	76,824,619	87,275,497	100,465,833	101,506,569	105,861,870	88,489,789	99,345,081	4.4%	12.3%
Administration	29,944,422	35,664,092	35,586,972	36,369,730	35,852,081	36,759,909	34,127,598	2.2%	-7.2%
Instruction	26,317,663	27,348,947	29,272,409	30,581,375	30,581,375	25,548,001	23,378,388	-2.0%	-8.5%
Public Safety	7,003,339	8,222,537	5,827,632	7,251,165	6,881,402	8,296,560	9,333,602	4.9%	12.5%
Transportation	1,461,029	1,760,428	2,863,082	2,430,139	2,777,856	3,709,930	2,912,427	12.2%	-21.5%
Health & Human Services	2,935,683	3,898,057	2,039,094	2,926,012	2,641,160	1,676,147	2,613,612	-1.9%	55.9%
Environment & Housing	2,751,568	1,782,675	53,301	2,271,926	3,453,887	943,248	3,008,484	1.5%	218.9%
Recreation & Culture	1,030,077	1,281,017	1,047,999	941,038	1,181,143	1,280,444	856,843	-3.0%	-33.1%
Debt Service/Interest on Debt /4	2,895,297	4,595,345	6,901,910	9,656,954	10,615,333	9,101,669	9,654,750	22.2%	6.1%
Land Purchase & Facility Construction	639,807	1,271,836	14,850,668	8,357,708	10,378,123	145,208	11,194,489	61.1%	7609.3%
All Other	1,845,735	1,450,563	2,022,766	720,522	1,499,510	1,028,673	2,264,888	3.5%	120.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Williamsburg County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	18,807,003	23,397,637	26,518,902	23,433,804	23,146,168	23,435,246	25,385,005	5.1%	8.3%
School District Total	9,080,935	10,273,299	11,760,389	11,728,207	11,728,207	11,529,281	12,518,761	5.5%	8.6%
County Total	8,926,927	12,289,588	13,774,722	10,782,888	10,959,302	10,885,719	11,929,397	5.0%	9.6%
Cities Total	799,141	834,750	983,791	922,709	458,659	1,020,246	936,847	2.7%	-8.2%
Assessed Property Values for Tax Years	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	85,445,398	92,629,907	88,573,338	89,803,479	89,180,743	88,590,343	87,932,584	0.5%	-0.7%
Owner Occupied (4% assessment ratio)	15,250,906	17,010,908	17,157,464	17,645,448	17,833,891	18,157,365	18,303,542	3.1%	0.8%
Agricultural (Private) (4%)	3,870,017	3,831,977	3,827,127	3,812,686	3,830,700	3,859,523	3,850,051	-0.1%	-0.2%
Agricultural (Corporate) (6%)	1,010,771	1,010,686	1,007,486	1,003,388	999,924	971,951	1,002,703	-0.1%	3.2%
Commercial/Rental (6%)	13,782,211	14,649,019	15,395,070	15,643,612	16,284,120	16,626,729	16,865,310	3.4%	1.4%
Personal Property (Vehicles) /6	12,240,192	11,771,839	11,450,869	10,968,379	9,445,410	8,903,731	9,216,517	-4.6%	3.5%
Other Personal Property County (10.5%)	670,370	689,130	673,958	605,710	826,525	571,890	578,734	-2.4%	1.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	4,687,830	4,518,720	4,714,240	4,815,060	4,553,280	4,645,460	4,138,890	-2.1%	-10.9%
Utility (10.5%)	8,935,176	10,092,987	10,120,751	10,543,776	11,201,286	11,914,880	11,767,546	4.7%	-1.2%
Business Personal (10.5%)	3,918,560	2,726,560	3,035,340	2,947,430	2,917,350	2,761,230	2,794,470	-5.5%	1.2%
Motor Carrier (9.5%)\\	1,311,759	1,458,850	1,398,753	1,700,281	1,229,686	1,052,625	960,877	-5.1%	-8.7%
Fee-in-Lieu and Joint Industrial Park /7	19,767,606	24,869,231	19,792,280	20,117,709	20,058,571	19,124,959	18,453,944	-1.1%	-3.5%
Total Average Millage Rates /2	321.9	359.6	368.6	371.5	371.8	381.2	386.7	3.1%	1.5%
School Districts /3	122.3	125.7	151.5	151.0	155.1	154.6	168.4	5.5%	9.0%
Counties /4	93.3	106.8	116.9	100.3	101.5	104.7	116.5	3.8%	11.3%
Cities & Special Purpose Districts /5	106.3	127.2	100.3	120.2	115.2	121.9	101.7	-0.7%	-16.6%
Estimated Total Property Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	18,807,003	23,397,637	26,518,902	23,433,804	23,146,168	23,435,246	25,385,005	5.1%	8.3%
Owner Occupied	903,638	1,439,026	1,627,409	1,243,223	1,086,297	1,219,589	1,431,008	8.0%	17.3%
Agricultural (Private)	898,790	953,324	1,106,458	1,034,890	1,037,091	1,080,508	1,177,561	4.6%	9.0%
Agricultural (Corporate)	234,746	251,440	291,274	272,353	270,711	272,106	306,683	4.6%	12.7%
Commercial/Rental	3,200,843	3,644,401	4,450,860	4,246,196	4,408,623	4,654,800	5,158,354	8.3%	10.8%
Personal Property (Vehicles)	2,842,718	2,928,613	3,310,554	2,977,182	2,557,169	2,492,678	2,818,926	-0.1%	13.1%
Other Personal Property County	155,690	171,443	194,848	164,410	223,766	160,106	177,009	2.2%	10.6%
Manufacturing	2,689,801	4,270,197	5,607,422	3,911,464	3,976,751	3,797,860	3,923,452	6.5%	3.3%
Utility	2,075,146	2,510,946	2,926,005	2,861,931	3,032,540	3,335,676	3,599,173	9.6%	7.9%
Business Personal	910,064	678,317	877,545	800,030	789,818	773,031	854,705	-1.0%	10.6%
Motor Carrier	304,649	362,934	404,393	461,513	332,915	294,692	293,890	-0.6%	-0.3%
Fee-in-Lieu and Joint Industrial Park	4,590,919	6,186,998	5,722,135	5,460,614	5,430,486	5,354,202	5,644,247	3.5%	5.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Williamsburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	50,037,803	77,895,835	69,639,485	60,645,853	60,645,853	58,071,614	56,189,968	2.0%	-3.2%
Revenues from Local Sources	11,711,005	38,313,909	25,152,942	18,582,440	18,582,440	18,066,539	19,424,191	8.8%	7.5%
Current Property Taxes	9,080,935	10,273,299	11,760,389	11,728,207	11,728,207	11,529,281	12,518,761	5.5%	8.6%
Current Real & Personal Property Taxes	8,903,335	10,261,716	11,530,100	11,486,910	11,486,910	11,260,823	12,363,770	5.6%	9.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	177,600	11,583	230,289	241,297	241,297	268,458	154,991	-2.2%	-42.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,630,070	28,040,610	13,392,553	6,854,233	6,854,233	6,537,258	6,905,430	17.5%	5.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,216,597	2,030,784	2,344,303	1,616,084	1,616,084	1,819,776	1,901,959	7.7%	4.5%
Bonds & Leases	0	23,664,070	2,878,821	2,287,506	2,287,506	2,515,215	2,331,000	n/a	-7.3%
Miscellaneous	1,413,473	2,345,756	8,169,429	2,950,643	2,950,643	2,202,267	2,672,471	11.2%	21.4%
Revenues from State Sources	27,799,711	28,457,806	33,187,005	30,917,733	30,917,733	24,163,970	24,765,952	-1.9%	2.5%
Reimbursements for Property Tax Relief (Tier 1)	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	0.0%	0.0%
Homestead Exemption (Tier 2) /1	608,666	656,438	780,009	784,737	784,737	797,541	806,909	4.8%	1.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	288,501	469,890	733,198	795,998	927,057	n/a	16.5%
\$2.5 Million Minimum Disbursement /3	0	0	2,211,499	2,030,110	1,766,802	1,704,002	1,572,943	n/a	-7.7%
State-Shared Taxes (Aid to Subdivisions)	95,087	95,087	95,087	95,087	95,087	91,691	95,087	0.0%	3.7%
Manufacturer's Depreciation Reimbursement	103,228	201,243	138,989	94,954	94,954	563,169	556,248	32.4%	-1.2%
State Grants 4/	5,863,647	6,836,575	7,600,886	7,620,785	7,620,785	6,599,185	5,916,246	0.1%	-10.3%
Education Finance Act (EFA)	13,582,711	13,656,632	14,274,210	12,317,821	12,317,821	8,260,799	8,773,720	-7.0%	6.2%
Education Improvement Act (EIA)	5,717,436	5,189,212	6,042,738	5,647,742	5,647,742	3,985,215	4,652,391	-3.4%	16.7%
Education Lottery	462,566	456,249	388,716	490,237	490,237	0	98,981	-22.7%	n/a
Revenues from Federal Sources	10,527,087	11,124,120	11,299,538	11,145,680	11,145,680	15,841,105	11,999,825	2.2%	-24.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	50,148,743	55,440,514	74,351,730	69,703,679	69,703,679	57,338,304	54,151,558	1.3%	-5.6%
Administration	22,061,718	23,871,273	25,723,939	26,503,424	26,503,424	25,962,404	24,577,389	1.8%	-5.3%
Instruction	26,317,663	27,348,947	29,272,409	30,581,375	30,581,375	25,548,001	23,378,388	-2.0%	-8.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	224,971	215,593	209,337	239,543	239,543	170,031	117,759	-10.2%	-30.7%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	71,858	71,490	69,626	105,893	105,893	106,162	106,354	6.8%	0.2%
Debt Service/Interest on Debt	950,721	2,225,802	3,445,259	4,421,826	4,421,826	4,823,509	4,718,310	30.6%	-2.2%
Purchase of Land & Facility Construction	241,714	1,225,936	14,745,150	7,228,472	7,228,472	120,038	608,890	16.6%	407.2%
All Other	280,098	481,473	886,010	623,146	623,146	608,159	644,468	14.9%	6.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Williamsburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	20,526,876	24,357,695	25,685,479	27,384,427	32,539,530	27,316,356	25,817,624	3.9%	-5.5%
Revenues from Local Sources	14,265,773	16,892,507	18,396,056	15,367,144	16,118,128	16,406,230	18,472,211	4.4%	12.6%
Current Property Taxes	8,926,927	12,289,588	13,774,722	10,782,888	10,959,302	10,885,719	11,929,397	5.0%	9.6%
Current Real & Personal Property Taxes	5,991,447	8,165,054	7,645,674	7,334,704	7,140,014	7,474,564	8,154,549	5.3%	9.1%
Fee In Lieu of Property Tax	1,601,078	3,146,024	4,203,565	2,586,237	2,722,820	2,476,265	2,633,704	8.6%	6.4%
All Other	1,334,402	978,510	1,925,483	861,947	1,096,469	934,890	1,141,144	-2.6%	22.1%
Local Options Sales Tax (1%)	1,861,128	1,203,800	1,452,816	1,648,372	2,200,591	1,594,316	1,925,870	0.6%	20.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	122,977	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,477,718	3,399,119	3,168,518	2,935,884	2,958,235	3,803,218	4,616,944	4.8%	21.4%
Licenses & Permits	252,132	287,171	230,908	251,632	314,043	634,992	315,715	3.8%	-50.3%
Service Revenue & Charges	2,778,585	2,790,350	2,514,243	2,406,569	2,471,522	2,324,398	3,904,849	5.8%	68.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	447,001	321,598	423,367	277,683	172,670	843,828	396,380	-2.0%	-53.0%
Revenues from State Sources	5,153,625	6,433,147	5,206,469	6,609,871	11,191,192	5,102,024	5,283,594	0.4%	3.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	647,558	745,355	781,237	810,519	818,090	863,474	950,766	6.6%	10.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,179,896	2,366,347	2,611,293	2,683,467	2,671,410	1,633,859	1,451,213	-6.6%	-11.2%
Manufacturer's Depreciation Reimbursement	571,611	689,335	139,613	600,139	600,182	638,174	662,323	2.5%	3.8%
State Grants	1,754,560	2,632,110	1,674,326	2,515,747	7,101,511	1,966,517	2,219,292	4.0%	12.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,081,168	997,639	715,948	2,557,327	1,256,301	2,164,679	2,055,787	11.3%	-5.0%
Revenues from Other Local Sources	26,310	34,402	1,367,006	2,850,085	3,973,909	3,643,423	6,032	-21.8%	-99.8%
Total Expenditures (County only)	20,864,918	27,231,184	19,352,590	23,242,059	26,903,361	25,559,116	39,902,023	11.4%	56.1%
Administration	7,100,391	11,084,215	7,988,134	8,956,673	8,222,900	9,904,907	8,879,451	3.8%	-10.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,582,343	6,045,292	3,489,134	4,839,153	4,461,197	5,711,548	6,552,040	6.1%	14.7%
Transportation	1,230,248	1,391,610	1,679,307	1,458,560	2,105,987	3,264,188	2,574,737	13.1%	-21.1%
Health & Human Services	2,710,712	3,682,464	1,407,035	2,556,356	2,367,499	1,506,116	2,495,853	-1.4%	65.7%
Environment & Housing	1,394,404	1,687,970	0	2,218,351	3,322,488	747,461	2,851,440	12.7%	281.5%
Recreation & Culture	536,403	917,138	558,432	540,975	535,584	783,110	518,788	-0.6%	-33.8%
Debt Service/Interest on Debt	1,779,606	1,804,761	3,112,521	1,542,755	2,053,767	3,641,786	4,350,470	16.1%	19.5%
Land Purchase & Facility Construction	0	0	0	1,129,236	3,149,651	0	10,446,085	n/a	n/a
All Other	1,530,812	617,734	1,118,027	0	684,288	0	1,233,159	-3.5%	n/a

Williamsburg County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	5,571,643	5,266,127	10,666,689	5,558,246	4,168,674	5,586,576	7,057,689	4.0%	26.3%
Revenues from Local Sources	3,755,763	3,988,915	6,471,904	4,296,581	3,476,683	4,437,933	4,933,690	4.7%	11.2%
Current Property Taxes	799,141	834,750	983,791	922,709	458,659	1,020,246	936,847	2.7%	-8.2%
Current Real & Personal Property Taxes	740,917	775,626	921,433	896,311	395,102	985,000	877,189	2.9%	-10.9%
Fee In Lieu of Property Tax	0	0	40,926	18,260	21,215	21,057	23,844	n/a	13.2%
All Other	58,224	59,124	21,432	8,138	42,342	14,189	35,814	-7.8%	152.4%
Local Options Sales Tax	654,792	622,833	629,623	647,717	610,137	645,963	687,042	0.8%	6.4%
Local Hospitality Tax	168,282	157,569	184,899	150,500	189,933	182,342	167,770	-0.1%	-8.0%
Local Accommodations Tax	47,455	57,964	60,316	50,181	23,627	11,976	59,768	3.9%	399.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,086,093	2,315,799	4,613,275	2,525,474	2,194,327	2,577,406	3,082,263	6.7%	19.6%
Licenses & Permits	941,021	1,060,358	3,136,771	1,137,011	1,056,475	1,377,412	1,104,736	2.7%	-19.8%
Service Revenue & Charges	943,433	1,187,942	1,194,123	976,437	1,026,350	1,091,156	1,213,056	4.3%	11.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	201,639	67,499	282,381	412,026	111,502	108,838	764,471	24.9%	602.4%
Revenues from State Sources	768,379	318,317	1,156,046	615,302	209,333	293,378	317,552	-13.7%	8.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	15,708	24,806	116,859	114,822	39,503	40,343	116,135	39.6%	187.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	193,282	199,536	387,451	251,535	103,889	192,754	142,024	-5.0%	-26.3%
Manufacturer's Depreciation Reimbursement	0	601	587	606	829	15,055	4,893	n/a	-67.5%
State Grants	559,389	93,374	651,149	248,339	65,112	45,226	54,500	-32.2%	20.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	822,830	737,063	1,896,524	447,326	447,188	721,651	1,803,867	14.0%	150.0%
Revenues from Other Local Sources	224,671	221,832	1,142,215	199,037	35,470	133,614	2,580	-52.5%	-98.1%
Total Expenditures (Cities only)	5,810,958	4,603,799	6,761,513	8,560,831	9,254,830	5,592,369	5,291,500	-1.5%	-5.4%
Administration	782,313	708,604	1,874,899	909,633	1,125,757	892,598	670,758	-2.5%	-24.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,420,996	2,177,245	2,338,498	2,412,012	2,420,205	2,585,012	2,781,562	2.3%	7.6%
Transportation	230,781	368,818	1,183,775	971,579	671,869	445,742	337,690	6.5%	-24.2%
Health & Human Services	0	0	422,722	130,113	34,118	0	0	n/a	n/a
Environment & Housing	1,357,164	94,705	53,301	53,575	131,399	195,787	157,044	-30.2%	-19.8%
Recreation & Culture	421,816	292,389	419,941	294,170	539,666	391,172	231,701	-9.5%	-40.8%
Debt Service/Interest on Debt	164,970	564,782	344,130	3,692,373	4,139,740	636,374	585,970	23.5%	-7.9%
Purchase of Land & Facility Construction	398,093	45,900	105,518	0	0	25,170	139,514	-16.0%	454.3%
All Other	34,825	351,356	18,729	97,376	192,076	420,514	387,261	49.4%	-7.9%

* Cities Included: Greeleyville, Hemingway, Kingstree, Lane & Stuckey.

Williamsburg County

								6 Year	FY 12
								Compound	Percent
Estimated School District Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	9,080,935	10,273,299	11,760,389	11,728,207	11,728,207	11,529,281	12,518,761	5.5%	8.6%
Owner Occupied	498,340	771,183	943,787	829,016	665,637	643,855	789,793	8.0%	22.7%
Agricultural (Private)	473,182	481,518	579,654	575,891	593,963	596,490	648,539	5.4%	8.7%
Agricultural (Corporate)	123,586	127,001	152,593	151,558	155,042	150,215	168,905	5.3%	12.4%
Commercial/Rental	1,685,134	1,840,763	2,331,727	2,362,907	2,524,908	2,569,663	2,840,951	9.1%	10.6%
Personal Property (Vehicles)	1,496,593	1,479,223	1,734,341	1,656,731	1,464,543	1,376,073	1,552,516	0.6%	12.8%
Other Personal Property	81,965	86,595	102,077	91,490	128,155	88,386	97,487	2.9%	10.3%
Manufacturing	573,175	567,812	714,016	727,296	706,001	717,956	697,193	3.3%	-2.9%
Utility	1,092,493	1,268,262	1,532,882	1,592,596	1,736,797	1,841,446	1,982,236	10.4%	7.6%
Business Personal	479,118	342,613	459,731	445,198	452,345	426,748	470,727	-0.3%	10.3%
Motor Carrier	160,387	183,316	211,854	256,821	190,667	162,683	161,859	0.2%	-0.5%
Fee-in-Lieu and Joint Industrial Park	2,416,961	3,125,012	2,997,726	3,038,702	3,110,149	2,955,765	3,108,555	4.3%	5.2%

								6 Year	FY 12
								Compound	Percent
Estimated County Tax Revenues	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	Growth Rate	Change
Total Revenues	7,973,407	9,888,919	10,352,394	9,007,170	9,054,572	9,272,928	10,246,459	4.3%	10.5%
Owner Occupied	1,423,151	1,816,039	2,005,353	1,769,815	1,810,685	1,900,568	2,132,844	7.0%	12.2%
Agricultural (Private)	361,134	409,092	447,312	382,407	388,933	403,984	448,632	3.7%	11.1%
Agricultural (Corporate)	94,321	107,898	117,754	100,638	101,523	101,736	116,841	3.6%	14.8%
Commercial/Rental	1,286,098	1,563,890	1,799,366	1,569,034	1,653,336	1,740,353	1,965,252	7.3%	12.9%
Personal Property (Vehicles)	1,142,203	1,256,730	1,338,370	1,100,114	958,998	931,971	1,073,967	-1.0%	15.2%
Other Personal Property	62,556	73,570	78,772	60,752	83,918	59,861	67,438	1.3%	12.7%
Manufacturing	437,449	482,406	550,997	482,944	462,297	486,250	482,290	1.6%	-0.8%
Utility	833,793	1,077,500	1,182,907	1,057,527	1,137,273	1,247,154	1,371,229	8.6%	9.9%
Business Personal	365,664	291,080	354,769	295,623	296,200	289,023	325,629	-1.9%	12.7%
Motor Carrier	122,408	155,743	163,485	170,536	124,851	110,180	111,967	-1.5%	1.6%
Fee-in-Lieu and Joint Industrial Park	1,844,630	2,654,972	2,313,309	2,017,780	2,036,558	2,001,848	2,150,370	2.6%	7.4%

York County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School Dist., Counties, & Cities)	557,675,789	686,370,623	741,530,197	759,935,068	837,224,866	699,563,816	708,432,655	4.1%	1.3%
Revenues from Local Sources	374,534,248	485,392,450	446,605,990	497,667,688	574,908,068	444,594,082	440,315,738	2.7%	-1.0%
Current Property Taxes	210,296,587	234,042,030	236,149,306	252,330,170	267,247,475	275,381,213	283,411,934	5.1%	2.9%
Current Real & Personal Property Taxes	205,165,372	228,784,612	228,192,363	245,052,209	258,625,741	267,682,082	276,194,171	5.1%	3.2%
Fee In Lieu of Property Tax (only Counties and Cities)	2,325,869	2,154,728	2,955,538	2,516,567	2,735,596	2,675,988	2,492,304	1.2%	-6.9%
All Other	2,805,346	3,102,689	5,001,405	4,761,394	5,886,139	5,023,144	4,725,459	9.1%	-5.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	2,869,263	3,570,001	5,108,325	5,107,864	5,800,248	6,122,916	5,920,428	12.8%	-3.3%
Local Accommodations Tax	914,658	1,032,157	1,123,049	953,434	360,686	224,864	926,403	0.2%	312.0%
Capital Projects/Transportation Tax	26,530,287	35,302,631	25,976,043	24,681,387	23,829,530	24,533,851	25,663,652	-0.6%	4.6%
Licenses, fees, Charges, Bonds, etc.	133,923,453	211,445,630	178,249,267	214,594,833	277,670,130	138,331,238	124,393,321	-1.2%	-10.1%
Licenses & Permits	17,909,579	20,861,604	19,753,391	18,557,220	17,193,728	17,442,903	18,096,372	0.2%	3.7%
Service Revenue & Charges	47,215,765	53,499,274	55,479,482	49,525,624	47,276,216	48,113,831	49,554,576	0.8%	3.0%
Bonds & Leases	46,328,249	91,207,922	65,464,593	100,272,919	198,695,719	55,605,670	39,159,075	-2.8%	-29.6%
Miscellaneous	22,469,860	45,876,830	37,551,801	46,239,070	14,504,466	17,168,834	17,583,298	-4.0%	2.4%
Revenues from State Sources	156,623,163	169,350,247	257,483,870	228,852,841	210,207,614	205,072,043	222,921,767	6.1%	8.7%
Reimbursements for Property Tax Relief (Tier 1)	11,534,177	11,534,177	11,534,178	11,534,178	11,534,178	11,534,178	11,534,178	0.0%	0.0%
Homestead Exemption (Tier 2) /1	6,031,823	6,643,813	6,746,131	7,060,989	6,719,232	7,482,418	7,613,518	4.0%	1.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	38,433,222	39,722,823	41,510,008	41,965,941	42,979,703	n/a	2.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	12,112,451	14,187,852	15,042,782	14,456,314	12,405,155	11,798,786	11,836,157	-0.4%	0.3%
Manufacturer's Depreciation Reimbursement	2,533,260	2,273,672	1,941,719	2,522,817	2,273,858	2,690,860	2,479,789	-0.4%	-7.8%
State Grants	30,462,063	32,476,912	68,631,536	49,951,005	49,386,596	51,501,573	50,320,003	8.7%	-2.3%
Education Finance Act (EFA)	69,594,092	75,817,087	86,566,581	78,390,671	65,003,894	59,040,731	69,115,713	-0.1%	17.1%
Education Improvement Act (EIA)	22,047,893	24,111,440	26,344,971	23,059,594	19,226,313	16,978,875	25,550,707	2.5%	50.5%
Education Lottery	2,307,404	2,305,294	2,242,750	2,154,450	2,148,380	2,078,682	1,491,998	-7.0%	-28.2%
Revenues from Federal Sources	25,627,051	30,384,712	32,897,731	29,630,462	49,373,262	47,195,239	39,691,090	7.6%	-15.9%
Revenues from Other Local Sources	891,327	1,243,214	4,542,606	3,784,077	2,735,922	2,702,451	5,504,061	35.4%	103.7%
Total Expenditures (School Dist., Counties, & Cities)	538,021,583	602,791,497	751,884,196	821,570,235	779,711,589	699,650,136	785,010,505	6.5%	12.2%
Administration	154,897,342	169,834,925	185,843,684	198,662,873	194,330,870	190,636,934	206,073,743	4.9%	8.1%
Instruction	160,291,404	173,215,501	194,082,190	209,080,071	209,307,384	197,743,838	206,369,645	4.3%	4.4%
Public Safety	47,930,217	55,313,052	67,430,829	69,843,163	71,587,637	73,853,082	92,677,566	11.6%	25.5%
Transportation	28,814,324	32,070,856	43,811,001	41,362,158	44,300,829	29,857,804	32,668,934	2.1%	9.4%
Health & Human Services	2,465,146	3,509,220	2,908,718	2,953,760	2,881,978	2,649,828	2,413,231	-0.4%	-8.9%
Environment & Housing	14,770,745	13,750,322	16,456,821	17,933,046	21,996,842	25,578,833	20,972,292	6.0%	-18.0%
Recreation & Culture	15,428,242	8,584,121	11,382,306	11,541,971	12,410,522	15,093,963	27,900,114	10.4%	84.8%
Debt Service/Interest on Debt /4	45,969,000	51,759,111	62,374,622	72,694,604	90,313,646	97,092,471	125,493,997	18.2%	29.3%
Land Purchase & Facility Construction	58,960,747	90,008,087	164,271,102	186,168,269	127,865,767	63,630,467	61,971,190	0.8%	-2.6%
All Other	8,494,416	4,746,302	3,322,922	11,330,320	4,716,114	3,512,916	8,469,793	0.0%	141.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

York County

								6 Year Compound Growth Rate	FY 12 Percent Change
Total Property Taxes									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total for School Dist., Counties, & Cities	210,296,587	234,042,030	236,149,306	252,330,170	267,247,475	275,381,213	283,411,934	5.1%	2.9%
School District Total	138,124,826	155,278,995	144,169,944	156,569,231	166,901,567	173,193,825	180,359,927	4.5%	4.1%
County Total	47,293,092	51,729,647	62,142,528	64,303,630	67,456,116	68,350,202	68,067,889	6.3%	-0.4%
Cities Total	24,878,669	27,033,388	29,836,834	31,457,308	32,889,792	33,837,186	34,984,118	5.8%	3.4%
Assessed Property Values for Tax Years									
	2005	2006	2007	2008	2009	2010	2011		
Total Assessed Value	803,622,001	924,796,222	972,688,276	1,032,340,518	1,061,739,576	1,077,194,623	1,120,297,818	5.7%	4.0%
Owner Occupied (4% assessment ratio)	241,462,924	304,265,607	331,519,786	369,397,333	394,337,192	405,729,665	425,175,493	9.9%	4.8%
Agricultural (Private) (4%)	1,437,770	1,506,211	1,504,445	1,536,355	1,584,660	1,619,106	1,697,137	2.8%	4.8%
Agricultural (Corporate) (6%)	151,290	167,573	159,696	156,617	153,634	158,249	144,014	-0.8%	-9.0%
Commercial/Rental (6%)	164,340,240	223,101,297	240,003,696	257,540,436	267,185,040	268,257,336	280,992,635	9.4%	4.7%
Personal Property (Vehicles) /6	95,767,431	96,513,590	96,645,547	94,001,692	84,656,086	82,113,958	89,276,496	-1.2%	8.7%
Other Personal Property County (10.5%)	6,302,625	7,611,250	9,301,175	10,176,006	10,394,601	9,885,146	9,584,935	7.2%	-3.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	64,395,784	60,898,165	60,863,626	63,564,255	57,980,274	61,655,854	56,382,227	-2.2%	-8.6%
Utility (10.5%)	173,411,633	175,414,333	173,729,569	175,119,002	185,942,575	188,621,064	200,950,044	2.5%	6.5%
Business Personal (10.5%)	25,154,240	25,344,530	27,890,560	31,796,753	31,914,160	32,626,240	30,475,060	3.2%	-6.6%
Motor Carrier (9.5%)\\	1,462,234	1,731,730	1,854,527	1,747,971	1,482,349	1,238,654	1,131,785	-4.2%	-8.6%
Fee-in-Lieu and Joint Industrial Park /7	29,735,830	28,241,936	29,215,649	27,304,098	26,109,005	25,289,351	24,487,992	-3.2%	-3.2%
Total Average Millage Rates /2									
	298.5	319.2	329.0	338.2	343.0	339.5	311.9	0.7%	-8.1%
School Districts /3	186.2	180.4	199.6	201.3	207.2	210.4	209.7	2.0%	-0.4%
Counties /4	57.8	55.4	63.3	62.2	63.2	63.3	60.8	0.8%	-3.9%
Cities & Special Purpose Districts /5	54.5	83.4	66.1	74.7	72.6	65.7	41.4	-4.5%	-37.0%
Estimated Total Property Tax Revenues									
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12		
Total Property Tax Revenues	210,296,587	234,042,030	236,149,306	252,330,170	267,247,475	275,381,213	283,411,934	5.1%	2.9%
Owner Occupied	50,200,631	64,095,559	42,095,109	51,939,224	60,674,600	64,702,294	68,065,829	5.2%	5.2%
Agricultural (Private)	403,511	407,280	448,396	458,569	483,985	501,558	519,681	4.3%	3.6%
Agricultural (Corporate)	42,460	45,312	47,597	46,747	46,923	49,022	44,099	0.6%	-10.0%
Commercial/Rental	46,122,130	60,326,686	71,532,499	76,870,319	81,603,352	83,099,366	86,042,914	11.0%	3.5%
Personal Property (Vehicles)	26,877,154	26,097,316	28,804,963	28,057,497	25,855,566	25,436,836	27,337,406	0.3%	7.5%
Other Personal Property County	1,768,833	2,058,085	2,772,192	3,037,320	3,174,707	3,062,169	2,935,008	8.8%	-4.2%
Manufacturing	20,398,562	18,621,618	21,095,789	21,489,139	20,443,865	21,775,418	19,757,138	-0.5%	-9.3%
Utility	48,668,019	47,432,110	51,779,662	52,269,281	56,790,370	58,430,055	61,533,027	4.0%	5.3%
Business Personal	7,059,544	6,853,172	8,312,711	9,490,652	9,747,187	10,106,787	9,331,785	4.8%	-7.7%
Motor Carrier	410,376	468,261	552,737	521,732	452,737	383,704	346,565	-2.8%	-9.7%
Fee-in-Lieu and Joint Industrial Park	8,345,368	7,636,632	8,707,651	8,149,690	7,974,183	7,834,004	7,498,482	-1.8%	-4.3%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

York County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (School District only)	372,331,846	461,372,986	472,800,801	533,576,331	617,947,451	474,464,222	476,338,990	4.2%	0.4%
Revenues from Local Sources	212,203,956	290,272,708	242,203,803	306,705,017	387,811,542	251,508,060	245,205,368	2.4%	-2.5%
Current Property Taxes	138,124,826	155,278,995	144,169,944	156,569,231	166,901,567	173,193,825	180,359,927	4.5%	4.1%
Current Real & Personal Property Taxes	137,954,040	155,083,723	143,821,986	156,223,616	166,618,740	172,933,810	180,120,239	4.5%	4.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	170,786	195,272	347,958	345,615	282,827	260,015	239,688	5.8%	-7.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	74,079,130	134,993,713	98,033,859	150,135,786	220,909,975	78,314,235	64,845,441	-2.2%	-17.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	20,028,914	22,839,356	24,719,424	19,468,964	15,218,065	14,932,557	15,264,556	-4.4%	2.2%
Bonds & Leases	46,328,249	91,207,922	65,464,593	100,272,919	198,695,719	55,605,670	39,159,075	-2.8%	-29.6%
Miscellaneous	7,721,967	20,946,435	7,849,842	30,393,903	6,996,191	7,776,008	10,421,810	5.1%	34.0%
Revenues from State Sources	139,120,461	149,134,304	206,820,439	201,034,657	186,414,598	183,195,469	198,798,957	6.1%	8.5%
Reimbursements for Property Tax Relief (Tier 1)	11,534,177	11,534,177	11,534,178	11,534,178	11,534,178	11,534,178	11,534,178	0.0%	0.0%
Homestead Exemption (Tier 2) /1	4,037,114	4,312,696	4,574,503	4,781,315	4,310,519	4,964,260	5,004,657	3.6%	0.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	38,433,222	39,722,823	41,510,008	41,965,941	42,979,703	n/a	2.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	638,562	638,562	638,562	735,853	731,085	638,562	638,562	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	1,845,808	1,679,708	1,203,168	1,807,256	1,640,034	1,855,055	1,792,621	-0.5%	-3.4%
State Grants 4/	27,115,411	28,735,340	35,282,504	38,848,517	40,310,187	44,139,185	40,690,818	7.0%	-7.8%
Education Finance Act (EFA)	69,594,092	75,817,087	86,566,581	78,390,671	65,003,894	59,040,731	69,115,713	-0.1%	17.1%
Education Improvement Act (EIA)	22,047,893	24,111,440	26,344,971	23,059,594	19,226,313	16,978,875	25,550,707	2.5%	50.5%
Education Lottery	2,307,404	2,305,294	2,242,750	2,154,450	2,148,380	2,078,682	1,491,998	-7.0%	-28.2%
Revenues from Federal Sources	21,007,429	21,965,974	23,776,559	25,836,657	43,721,311	39,760,693	32,334,665	7.5%	-18.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	358,551,597	424,933,498	487,572,862	545,179,772	520,595,330	447,634,994	457,373,336	4.1%	2.2%
Administration	111,432,641	124,208,716	138,944,259	141,733,746	139,911,643	137,685,053	142,607,835	4.2%	3.6%
Instruction	160,291,404	173,215,501	194,082,190	209,080,071	209,307,384	197,743,838	206,369,645	4.3%	4.4%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	110,752	114,984	115,465	120,214	122,547	127,034	133,908	3.2%	5.4%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	100,842	122,819	228,669	227,383	155,787	271,863	170,606	9.2%	-37.2%
Debt Service/Interest on Debt	36,455,622	41,312,486	42,606,244	50,843,596	60,359,439	62,729,610	68,617,707	11.1%	9.4%
Purchase of Land & Facility Construction	47,609,949	84,800,989	110,910,836	142,281,848	108,961,856	48,447,955	38,780,855	-3.4%	-20.0%
All Other	2,550,387	1,158,003	685,199	892,914	1,776,674	629,641	692,780	-19.5%	10.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

York County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (County only)	116,004,618	143,137,912	169,532,092	137,181,604	135,611,847	134,047,767	137,484,255	2.9%	2.6%
Revenues from Local Sources	100,517,051	126,085,060	122,768,592	115,642,699	114,572,388	114,471,033	116,407,427	2.5%	1.7%
Current Property Taxes	47,293,092	51,729,647	62,142,528	64,303,630	67,456,116	68,350,202	68,067,889	6.3%	-0.4%
Current Real & Personal Property Taxes	43,015,462	47,321,099	56,893,797	59,174,346	60,579,127	62,099,227	62,359,870	6.4%	0.4%
Fee In Lieu of Property Tax	2,064,929	1,774,517	1,998,284	1,585,175	1,899,786	1,804,224	1,552,351	-4.6%	-14.0%
All Other	2,212,701	2,634,030	3,250,446	3,544,109	4,977,204	4,446,752	4,155,668	11.1%	-6.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	454,248	1,450,496	1,557,768	1,616,171	1,684,947	1,707,591	n/a	1.3%
Local Accommodations Tax (3%)	244,852	268,129	271,346	215,653	193,671	193,026	199,990	-3.3%	3.6%
Capital Projects/Transportation Tax (1%)	26,530,287	35,302,631	25,976,043	24,681,387	23,829,530	24,533,851	25,663,652	-0.6%	4.6%
Licenses, fees, Charges, Bonds, etc.	26,448,820	38,330,404	32,928,179	24,884,261	21,476,900	19,709,007	20,768,305	-3.9%	5.4%
Licenses & Permits	5,473,106	5,994,622	5,187,587	3,456,655	3,000,096	2,459,964	2,951,966	-9.8%	20.0%
Service Revenue & Charges	12,245,539	13,673,167	13,951,087	14,444,498	14,024,761	13,686,393	14,280,683	2.6%	4.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	8,730,175	18,662,615	13,789,505	6,983,108	4,452,043	3,562,650	3,535,656	-14.0%	-0.8%
Revenues from State Sources	13,912,274	15,487,427	45,636,870	21,128,773	19,226,804	17,568,476	19,434,816	5.7%	10.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,237,688	1,277,160	1,385,010	1,462,021	1,552,653	1,634,377	1,623,432	4.6%	-0.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	8,872,756	10,596,843	10,955,953	10,297,451	8,881,471	8,483,784	8,352,211	-1.0%	-1.6%
Manufacturer's Depreciation Reimbursement	588,198	519,584	606,230	596,135	523,687	702,522	554,110	-1.0%	-21.1%
State Grants	3,213,632	3,093,840	32,689,677	8,773,166	8,268,993	6,747,794	8,905,062	18.5%	32.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,130,872	1,070,866	605,581	367,029	1,274,232	1,419,773	816,225	-5.3%	-42.5%
Revenues from Other Local Sources	444,421	494,559	521,049	43,102	538,424	588,484	825,787	10.9%	40.3%
Total Expenditures (County only)	112,716,104	107,797,387	138,406,643	150,220,156	149,488,538	122,450,468	128,395,802	2.2%	4.9%
Administration	24,945,710	24,902,246	27,091,912	29,736,057	30,537,694	27,936,795	29,804,731	3.0%	6.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	23,741,109	30,667,093	36,121,902	39,983,969	41,560,391	41,300,936	40,283,979	9.2%	-2.5%
Transportation	25,332,110	26,856,500	40,669,288	38,517,434	42,703,910	28,219,808	28,885,866	2.2%	2.4%
Health & Human Services	2,354,394	3,394,236	2,572,304	2,833,546	2,759,431	2,522,794	2,279,323	-0.5%	-9.7%
Environment & Housing	7,195,580	5,118,767	5,909,024	6,062,288	6,044,199	5,146,651	5,428,989	-4.6%	5.5%
Recreation & Culture	9,121,007	1,540,433	1,848,116	2,247,072	2,908,559	2,705,321	10,546,476	2.4%	289.8%
Debt Service/Interest on Debt	7,475,407	8,813,368	10,117,875	11,290,006	12,703,800	11,686,699	7,499,908	0.1%	-35.8%
Land Purchase & Facility Construction	11,143,128	5,037,703	12,671,918	19,022,196	8,505,836	1,294,978	1,753,321	-26.5%	35.4%
All Other	1,407,659	1,467,041	1,404,304	527,588	1,764,718	1,636,486	1,913,209	5.2%	16.9%

York County

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 /1	FY 12 /1	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues (Cities only)	69,339,325	81,859,725	99,197,304	89,177,132	83,665,567	91,051,827	94,609,411	5.3%	3.9%
Revenues from Local Sources	61,813,241	69,034,682	81,633,595	75,319,971	72,524,138	78,614,989	78,702,943	4.1%	0.1%
Current Property Taxes	24,878,669	27,033,388	29,836,834	31,457,308	32,889,792	33,837,186	34,984,118	5.8%	3.4%
Current Real & Personal Property Taxes	24,195,870	26,379,790	27,476,579	29,654,247	31,427,874	32,649,045	33,714,062	5.7%	3.3%
Fee In Lieu of Property Tax	260,940	380,211	957,254	931,392	835,810	871,764	939,953	23.8%	7.8%
All Other	421,859	273,387	1,403,001	871,670	626,108	316,377	330,103	-4.0%	4.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	2,869,263	3,115,753	3,657,829	3,550,096	4,184,077	4,437,969	4,212,837	6.6%	-5.1%
Local Accommodations Tax	669,806	764,028	851,703	737,781	167,015	31,838	726,413	1.4%	2181.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	33,395,503	38,121,513	47,287,229	39,574,786	35,283,254	40,307,996	38,779,575	2.5%	-3.8%
Licenses & Permits	12,436,473	14,866,982	14,565,804	15,100,565	14,193,632	14,982,939	15,144,406	3.3%	1.1%
Service Revenue & Charges	14,941,312	16,986,751	16,808,971	15,612,162	18,033,390	19,494,881	20,009,337	5.0%	2.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	6,017,718	6,267,780	15,912,454	8,862,059	3,056,232	5,830,176	3,625,832	-8.1%	-37.8%
Revenues from State Sources	3,590,428	4,728,516	5,026,561	6,689,410	4,566,212	4,308,098	4,687,994	4.5%	8.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	757,021	1,053,957	786,618	817,652	856,060	883,781	985,429	4.5%	11.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,601,133	2,952,447	3,448,267	3,423,010	2,792,600	2,676,440	2,845,384	1.5%	6.3%
Manufacturer's Depreciation Reimbursement	99,254	74,380	132,321	119,426	110,136	133,283	133,058	5.0%	-0.2%
State Grants	133,020	647,732	659,355	2,329,322	807,416	614,594	724,123	32.6%	17.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,488,750	7,347,872	8,515,591	3,426,776	4,377,719	6,014,773	6,540,200	11.0%	8.7%
Revenues from Other Local Sources	446,906	748,655	4,021,557	3,740,975	2,197,498	2,113,967	4,678,274	47.9%	121.3%
Total Expenditures (Cities only)	66,753,882	70,060,612	125,904,691	126,170,307	109,627,721	129,564,674	199,241,367	20.0%	53.8%
Administration	18,518,991	20,723,963	19,807,513	27,193,070	23,881,533	25,015,086	33,661,177	10.5%	34.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	24,189,108	24,645,959	31,308,927	29,859,194	30,027,246	32,552,146	52,393,587	13.7%	61.0%
Transportation	3,482,214	5,214,356	3,141,713	2,844,724	1,596,919	1,637,996	3,783,068	1.4%	131.0%
Health & Human Services	0	0	220,949	0	0	0	0	n/a	n/a
Environment & Housing	7,575,165	8,631,555	10,547,797	11,870,758	15,952,643	20,432,182	15,543,303	12.7%	-23.9%
Recreation & Culture	6,206,393	6,920,869	9,305,521	9,067,516	9,346,176	12,116,779	17,183,032	18.5%	41.8%
Debt Service/Interest on Debt	2,037,971	1,633,257	9,650,503	10,561,002	17,250,407	22,676,162	49,376,382	70.1%	117.7%
Purchase of Land & Facility Construction	207,670	169,395	40,688,348	24,864,225	10,398,075	13,887,534	21,437,014	116.6%	54.4%
All Other	4,536,370	2,121,258	1,233,419	9,909,818	1,174,722	1,246,789	5,863,804	4.4%	370.3%

* Cities Included: Clover, Fort Mill, Hickory Grove, McConnells, Rock Hill, Sharon, Smyrna, Tega Cay & York.

/1 In FYs 11 & 12 McConnells and Smyrna were excluded

York County

Estimated School District Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	138,124,826	155,278,995	144,169,944	156,569,231	166,901,567	173,193,825	180,359,927	4.5%	4.1%
Owner Occupied	33,433,607	43,348,736	16,200,120	23,108,438	28,645,140	31,885,062	34,625,440	0.6%	8.6%
Agricultural (Private)	267,757	271,688	300,270	309,292	328,272	340,738	355,810	4.9%	4.4%
Agricultural (Corporate)	28,175	30,227	31,873	31,529	31,826	33,303	30,193	1.2%	-9.3%
Commercial/Rental	30,605,181	40,242,633	47,901,965	51,846,903	55,348,992	56,454,342	58,910,951	11.5%	4.4%
Personal Property (Vehicles)	17,834,826	17,408,957	19,289,335	18,924,005	17,537,018	17,280,756	18,717,086	0.8%	8.3%
Other Personal Property	1,173,742	1,372,904	1,856,407	2,048,589	2,153,304	2,080,314	2,009,510	9.4%	-3.4%
Manufacturing	11,992,465	10,984,708	12,147,677	12,796,475	12,010,963	12,975,379	11,820,704	-0.2%	-8.9%
Utility	32,294,552	31,640,939	34,674,415	35,254,184	38,519,125	39,695,011	42,129,781	4.5%	6.1%
Business Personal	4,684,489	4,571,603	5,566,634	6,401,182	6,611,211	6,866,142	6,389,188	5.3%	-6.9%
Motor Carrier	272,313	312,367	370,142	351,894	307,078	260,673	237,282	-2.3%	-9.0%
Fee-in-Lieu and Joint Industrial Park	5,537,721	5,094,232	5,831,106	5,496,740	5,408,638	5,322,105	5,133,981	-1.3%	-3.5%

Estimated County Tax Revenues

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	6 Year Compound Growth Rate	FY 12 Percent Change
Total Revenues	46,465,851	51,232,290	61,529,254	64,180,476	67,108,983	68,180,356	68,138,970	6.6%	-0.1%
Owner Occupied	13,961,515	16,855,847	20,970,917	22,965,384	24,924,726	25,680,404	25,860,106	10.8%	0.7%
Agricultural (Private)	83,133	83,442	95,167	95,515	100,161	102,480	103,224	3.7%	0.7%
Agricultural (Corporate)	8,748	9,283	10,102	9,737	9,711	10,016	8,759	0.0%	-12.5%
Commercial/Rental	9,502,240	12,359,469	15,181,892	16,011,256	16,887,867	16,979,179	17,090,588	10.3%	0.7%
Personal Property (Vehicles)	5,537,324	5,346,705	6,113,499	5,844,073	5,350,826	5,197,351	5,429,992	-0.3%	4.5%
Other Personal Property	364,421	421,652	588,364	632,641	657,008	625,674	582,977	8.1%	-6.8%
Manufacturing	3,723,398	3,373,665	3,850,045	3,951,782	3,664,738	3,902,469	3,429,291	-1.4%	-12.1%
Utility	10,026,753	9,717,685	10,989,596	10,887,126	11,752,804	11,938,652	12,222,222	3.4%	2.4%
Business Personal	1,454,432	1,404,048	1,764,271	1,976,800	2,017,187	2,065,057	1,853,560	4.1%	-10.2%
Motor Carrier	84,547	95,935	117,312	108,671	93,694	78,400	68,838	-3.4%	-12.2%
Fee-in-Lieu and Joint Industrial Park	1,719,341	1,564,560	1,848,092	1,697,492	1,650,262	1,600,674	1,489,413	-2.4%	-7.0%

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

Revenues

A. Revenue From Local Sources

1. Current Property Taxes
 - Current Real & Personal Property Taxes
 - 1100 Taxes
 - 1110 Ad Valorem Taxes
 - 1140 Penalties & Interest on Delinquent Taxes
 - 1190 Other
 - 1200 Revenue From Local Govt. Other Than Local Education Agency (LEA)
 - 1210 Ad Valorem Taxes
 - 1240 Penalties / Interest on Taxes
 - 1280 Revenue in lieu of Taxes
 - 1290 Other
 - Fee in Lieu of Property Taxes (N/A)
 - All Other
 - 3890 Other State Property Tax Revenue
2. Local Options Sales Tax (N/A)
3. Licenses, Fees, Charges, Bonds, etc.
 - Licenses & Permits (N/A)
 - Service Revenue & Charges
 - 1300 Tuition
 - 1310 Regular Day School From Patrons
 - 1320 Regular Day School From Other LEA's
 - 1330 Adult/Continuing Education From Patrons
 - 1340 Adult/Continuing Education From Other LEA's
 - 1350 Summer School From Patrons
 - 1360 Summer School From Other LEA's
 - 1400 Transportation Fees
 - 1410 Regular Day School From Patrons
 - 1415 Reg Day School From Other LEA's
 - 1420 Summer School From Patrons
 - 1425 Summer School From Other LEA's
 - 1500 Earnings on Investment
 - 1510 Interest on Investments
 - 1520 Dividends on Investments
 - 1530 Gain/loss on Sale of Investments
 - 1600 Food Service
 - 1610 Lunch Sales to Pupils
 - 1620 Breakfast Sales to Pupils
 - 1630 Special Sales to Pupils
 - 1640 Lunch Sales to Adults
 - 1650 Breakfast Sales to Adults
 - 1660 Special Sales to Adults
 - 1700 Pupil Activities
 - 1710 Admissions
 - 1720 Bookstore Sales
 - 1730 Pupil Organization Membership
 - 1740 Student Fees
 - 1790 Other

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

Miscellaneous

- 1900 Other Revenue From Local Sources
 - 1910 Rentals
 - 1920 Contributions/Donations From Private Sources
 - 1930 Medicaid Receipts
 - 1931 Medicaid Therapy Adjustment
 - 1950 Refund Prior Year's Expenditures
 - 1990 Miscellaneous
 - 1992 Canteen Operations
 - 1993 Receipts of Insurance Proceeds
 - 1994 Receipts of Legal Settlements
 - 1999 Revenues From Other Local Sources
 - 5300 Sale of Fixed Assets
 - 5400 Proceeds From Long Term Notes
 - 5900 Miscellaneous Sources
 - 5999 Other Financing Sources

B. Revenue From State Sources

- 1. Reimbursements for Property Tax Relief
 - 3810 Reimbursements for Property Tax Relief
- 2. Homestead Exemption
 - 3820 Homestead Exemption
- 3. Reimbursement Property Tax Relief (Tier 3)
 - 3825 Reimbursement Property Tax Relief
- 4. \$2.5 Million Tax Payment
 - 3827 \$2.5 Million Bonus
- 5. State-Shared Taxes (Aid to Subdivisions)
 - 3830 Merchant's Inventory Tax
- 6. Manufacturer's Depreciation Reimbursement
 - 3840 Manufacturer's Depreciation Reimbursement
- 7. State Grants
 - 3100 Restricted Grants
 - 3110 Occupational Education
 - 3112 Nursing Program
 - 3113 12 Month Agriculture Program
 - 3116 EEDA Misc. Programs
 - 3117 EEDA 8th Grade Awareness
 - 3118 EEDA Career Specialists
 - 3120 General Education
 - 3121 Comprehensive Remediation Summer School
 - 3122 Increase High School Diploma Credit
 - 3123 EAA Alternative Grant
 - 3124 CTE Technology Initiative
 - 3125 Career & Technology
 - 3126 Refurbish Science Kits
 - 3127 Student Health & Fitness - PE Teacher Ratio
 - 3128 High Schools That Think
 - 3129 Consolidated Funding
 - 3130 Special Programs
 - 3131 Handicapped Transportation
 - 3132 Home Schooling
 - 3134 Child Dev Education Pilot Program
 - 3135 Preschool Program for Children With Disabilities
 - 3136 Student Health & Fitness - Nurses
 - 3138 Charter District Funding
 - 3139 21st Century Special

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

- 3140 School Lunch
 - 3141 Supervisor's Salary
 - 3142 Program Aid
 - 3150 Adult Education
 - 3151 Basic
 - 3152 Adult Ed - Literacy
 - 3153 Vehicle Title Transfer Fee - Adult
 - 3154 Young Adult Popultion - Adult Ed
 - 3160 School Bus Driver's Salary
 - 3161 EAA Bus Driver Salary and Fringe
 - 3162 Transportation Workers' Compensation
 - 3163 Child Development Pilot Program
 - 3170 State School Building Fund
 - 3172 Children's Educ Endow-Facility
 - 3174 State School Facilities Bond Act
 - 3180 Fringe Benefits Employer Contribution
 - 3181 Retiree Insurance
 - 3183 Health/Dental Part Time Employee
 - 3185 National Board Salary Supplement
 - 3190 Other
 - 3191 Excellence In Middle Schools
 - 3192 School Safety Officer
 - 3193 Education License Plates
 - 3194 EAA Retraining Grant
 - 3195 High School Reading Incentive
 - 3196 EAA Prin/Teach Specialist On Site
 - 3197 Textbook Cost Savings
 - 3198 Technology Professional Development
 - 3199 Other State Restricted Grants
 - 3200 Unrestricted Grants
 - 3220 Attendance Supervisor's Salary
 - 3230 Reimbursements for District Serv.
 - 3250 Medicaid Match Reimbursement
 - 3290 Misc. Unrestricted State Grants
 - 3299 Other Unrestricted State Grants
 - 3900 Other State Revenue
 - 3991 Adept
 - 3992 SC Forest Commission Revenue
 - 3993 Library Allocation
 - 3999 Revenue From Other State Sources
8. Education Finance Act (EFA)
- 3310 Full-time Programs
 - 3311 Kindergarten
 - 3312 Primary
 - 3313 Elementary
 - 3314 High School
 - 3315 Trainable Mentally Handicapped
 - 3316 Speech Handicapped (Part-time)
 - 3317 Homebound
 - 3319 EFA Reserve Hold Harmless
 - 3320 Part-time Programs
 - 3321 Emotionally Handicapped
 - 3322 Educable Mentally Handicapped
 - 3323 Learning Disabilities
 - 3324 Hearing Handicapped
 - 3325 Visually Handicapped
 - 3326 Orthopedically Handicapped
 - 3327 Vocational
 - 3330 Other EFA Programs
 - 3331 Autism
 - 3350 Medicaid Match Reimbursement
 - 3375 Education Foundation Supplement
 - 3395 EFA Hold Harmless
 - 3399 Other EFA

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

9. Education Improvement Act (EIA)
- 3501 Increase HS Diploma Requirements
 - 3502 ADEPT
 - 3505 School Technology Initiative
 - 3506 IAM Laptop Program
 - 3507 School Innovation Funds
 - 3509 Arts in Education
 - 3511 Professional Development
 - 3513 Parent/Family Literacy
 - 3515 Advanced Placement Courses
 - 3517 Advanced Placement-Singleton
 - 3520 Gifted and Talented-Academic
 - 3522 Gifted and Talented-Artistic
 - 3523 Junior Scholars Program
 - 3524 Networking Program
 - 3525 Career & Technology Educ Equipment
 - 3526 Refurbish K-8 Science Kits
 - 3527 Critical Teaching Needs
 - 3528 EAA Principal Specialists On Site
 - 3530 Train/Profnd Mentally Disabled Student
 - 3532 National Board Salary Supplement
 - 3533 Teacher of the Year Award
 - 3534 Professional Development
 - 3535 Governor's Institute of Reading
 - 3536 EAA Curriculum Spec/District Instr
 - 3538 Students at Risk of School Failure
 - 3540 4-Yr-Old Early Childhood
 - 3541 Child Dev Education Pilot Program
 - 3542 Early Intervention Preschool Handicapped
 - 3544 High Achieving Students
 - 3546 Academ Assist K-3
 - 3548 Academ Asst 4-12 (Carryover Provision)
 - 3549 Academ Assist Reading Recovery
 - 3550 Teacher Salary Increase
 - 3553 Adult Education-Remedial
 - 3555 School Employer Contributions
 - 3556 Adult Education
 - 3558 Reading
 - 3562 Adult Ed - Basic
 - 3564 Young Adult Education - EIA
 - 3565 Adult Education Literacy
 - 3568 EAA Technical Assitance
 - 3570 Intervention and Assistance
 - 3571 Palmetto Priority Schools
 - 3572 Public Choice Innovation Schools
 - 3575 Competitive Teacher Grants
 - 3577 Teacher Supplies
 - 3578 High School That Works
 - 3581 Student Health and Fitness - Nurses
 - 3582 Principal Salary/Fringe Increase
 - 3583 Summer School Comprehensive Remediation
 - 3585 Special Ed - Maintenance of Effort
 - 3588 Palmetto Gold and Silver
 - 3590 Reallocation of EIA Funds (Sch Bldg)
 - 3591 Excellence in Middle Schools
 - 3592 School to Work Transition
 - 3593 Reduce Class Size
 - 3595 EAA-Homework Centers (Impaired Dist)
 - 3596 EAA Alternative Schools
 - 3597 Aid to Districts
 - 3598 Flexibility Cost Savings
 - 3599 Other EIA

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

- 10. Education Lottery Revenue
 - 3601 EAA Teacher Specialist
 - 3602 EAA principal Specialist
 - 3603 EAA Homework Centers
 - 3604 EAA Retraining Grants
 - 3605 EAA Palmetto Gold & Silver Awards
 - 3606 Math and Science Coaches
 - 3607 6-8 Enhancement
 - 3608 High Schools That Work
 - 3610 K-5 Math & Science
 - 3615 EAA Technical Assistance
 - 3680 First Steps Family Literacy
 - 3699 Other State Lottery
- C. Revenue From Federal Sources
 - 4100 Federally Impacted Areas
 - 4110 Maintenance & Operations
 - 4120 Construction
 - 4130 Low Rent Housing
 - 4140 Handicapped
 - 4160 Maintenance & Operations- Disaster Aid
 - 4200 Occupational Education
 - 4210 Vocational Aid (Title I)
 - 4220 Tech Prep Education (Title II)
 - 4230 Appalachian Regional Commission
 - 4240 School to Work - Implementation
 - 4300 Elementary & Second Education Act of 1965
 - 4310 Title I
 - 4312 Title VI/Rural & Low Income School
 - 4313 21st Century Special
 - 4314 Title I - Sch Improvement
 - 4315 Title 1 - Accountability
 - 4316 SC Reads Local Reading Improvement
 - 4317 SC Reads Tutorial Assistance
 - 4318 SC Reading First
 - 4320 Public Charter School Grant
 - 4325 Math & Science Partnerships
 - 4331 Title II - Enhancing Educ Thru Technology
 - 4333 Enhancing Education Thru Technology
 - 4340 Innovative Educ Program Strategy
 - 4341 Title III - Inag Instruction/Limited
 - 4342 Teacher Incentive Fund
 - 4343 Mckinney Vento
 - 4344 ARRA - McKinney - Vento Homeless
 - 4346 Teacher Incentive Funds (ARRA)
 - 4348 Teacher Incentive Grant
 - 4350 State Stabilization Fund - ARRA
 - 4351 Improving Teacher Quality (NCLB)
 - 4360 Even Start Family Literacy
 - 4370 Comprehensive School Reform
 - 4390 Other ESEA
 - 4400 Adult Education
 - 4410 Basic
 - 4430 State Literacy Resource
 - 4490 Other
 - 4500 Education of the Handicap Act
 - 4510 Indiv with Disabilities Ed Act - IDEA
 - 4520 Preschool Grants
 - 4540 IDEA - ARRA
 - 4550 IDEA - Preschool - ARRA
 - 4570 SC Gateway: From Cradle to Career

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

- 4800 USDA Reimbursements
 - 4810 School Lunch Program
 - 4830 School Breakfast Program
 - 4850 Cash In Lieu of Commodities
 - 4860 Fresh Fruits and Vegetables
 - 4870 ARRA - Food Service Equipment
- 4900 Other Federal Sources
 - 4920 Drug & Violence Prevention Program
 - 4922 Title II-Eisen Prof Development Program
 - 4924 21st Century Community Learning
 - 4930 Job Training Partnership Act
 - 4940 SC School Climate Initiative
 - 4950 School Renovation, Idea & Technology
 - 4951 School Renovation Grants
 - 4952 Individual Disabilities Education
 - 4953 Technology Grants
 - 4990 Other Federal Revenue
 - 4991 USDA Commodities
 - 4992 US Forest Commission Revenue
 - 4993 FEMA Disaster Assistance
 - 4995 CDC State & Local Coordinated Sch
 - 4996 Learn & Serve America
 - 4997 Community Service Learning
 - 4998 Before/After School Day Care
 - 4999 Revenue From Other Federal Sources

D. Revenue From Other Local Governments (N/A)

Expenditures

A. Administration

- 210 Pupil Services
 - 211 Attendance and Social Work
 - 212 Guidance
 - 213 Health
 - 214 Psychological
 - 215 Exceptional Programs Services
 - 216 Vocational Placement
 - 217 Career Specialists Services
- 220 Instructional Staff Services
 - 221 Improvement of instruction - Cur Development
 - 222 Library Media
 - 223 Supervision of special programs
 - 224 Improve of Instr-Inservice Training
- 230 General Admin. Services
 - 231 Board of Ed
 - 232 Office of Superintendent
 - 233 School Administration
- 250 Finance and Operations Services
 - 251 Pupil Trans. (Federally Mandated)
 - 252 Fiscal Services
 - 254 Operation and Maintenance of Plant Services
 - 255 Pupil Transportation
 - 256 Food Service
 - 257 Internal Services
 - 258 School Security
 - 259 Internal Auditing Services
- 260 Central Support Services
 - 262 Planning, Research, Develop and Evaluate
 - 263 Information Services
 - 264 Staff Services
 - 266 Data Processing Services

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

- 270 Supporting Services Pupil Activity
 - 271 Pupil Services Activities
 - 272 Enterprise Activities
 - 273 Trust and Agency Activities

B. Instruction

- 110 General Instruction
 - 111 Kindergarten Programs
 - 112 Primary (1-3)
 - 113 Elementary (4-8)
 - 114 High School (912)
 - 115 Vocational
 - 117 Driver Education
- 120 Exceptional Programs
 - 121 Educable Mentally Handicapped
 - 122 Trainable Mentally Handicapped
 - 123 Orthopedically Handicapped
 - 124 Visually Handicapped
 - 125 Hearing Handicapped
 - 126 Speech Handicapped
 - 127 Learning Disabilities
 - 128 Emotionally Handicapped
 - 129 Comp Early Intervening Services
- 130 Preschool Programs
 - 131 Speech 5 year old
 - 132 Itinerant 5 year old
 - 134 Homebased 5 year old
 - 135 Speech 3&4 year old
 - 136 Itinerant 3&4 year old
 - 137 Self contained 3&4 year old
 - 138 Homebased 3&4 year old
 - 139 Early Childhood Programs
- 140 Special Programs
 - 141 Gifted and Talented-Academic
 - 142 Disadvantaged
 - 143 Advanced Placement
 - 145 Homebound
 - 147 Full Day 4K (Child Dev) Program - CDEPP
 - 148 Gifted and Talented - Artistic
 - 149 Other Special Programs
- 160 Other Exceptional Programs
 - 161 Autism
- 170 Summer School Programs
 - 171 Primary
 - 172 Elementary
 - 173 High School
 - 174 Gifted/Talented
 - 175 Instr. Programs Beyond Regular Day
- 180 Adult/Continuing Education Programs
 - 181 Adult Basic
 - 182 Adult Secondary
 - 183 Adult English Literacy
 - 184 Post Secondary
 - 185 Adult Vocational
 - 187 Adult Remedial
 - 188 Parenting/Family Literacy
 - 189 Early Childhood Parenting Activities
- 190 Instructional Pupil Activity

C. Public Safety (N/A)

D. Transportation (N/A)

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

- E. Health & Human Services
 - 350 Custody/Care of Children Services
 - 360 Welfare
 - 370 Nonpublic School Pupils Services
- F. Environment & Housing (N/A)
- G. Recreation & Culture
 - 320 Community Recreation Services
 - 330 Civic
 - 340 Public Library
 - 380 Before/After School Programs
 - 390 Other Community Services
- H. Interest on the Debt
 - 500 Redemption of Principal
 - 500 Interest
 - 500 Other Objects
- I. Purchase of Land & Facility Construction
 - 253 Facility Acquisition/Construction
- J. All Other
 - 410 Intergovernmental Expenditures
 - 411 To State Department of Education
 - 412 To Other Government Units
 - 413 Payments to Non-Public Schools
 - 414 Medicaid Payments to SDE
 - 416 LEA Payments to Pub Charter Schools

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY DATA BY CATEGORY)

REVENUES

I. Revenues from Local Sources

- A. Current Property Taxes
 - 1. Current Real & Personal Property Taxes
 - 2. Fee in Lieu of Property Tax
 - 3. All Other
 - a. Delinquent Property Taxes
 - b. Penalties and Interest on Taxes
- B. Local Options Sales Tax
- C. Local Hospitality Tax
- D. Local Accommodations Tax
- E. Capital Projects/Transportation Tax
 - 1. Other Local Options - Capital Projects
 - 2. Other Local Options - Transportation
- F. Licenses, Fees, Charges, Bonds, etc.
 - 1. Licenses & Permits
 - a. Building Electrical, Plumbing Permits
 - b. Business Licenses
 - c. Documentary Stamp Tax
 - d. Marriage Licenses
 - e. Mobile Home Licenses
 - f. Utility Franchises
 - g. Other Licenses and Permits Revenues
 - 2. Service Revenue & Charges
 - a. Airport
 - b. Development Impact Fees
 - c. Emergency Medical Services
 - d. Fire Protection
 - e. Hospital
 - f. Housing & Urban Renewal
 - g. Library
 - h. Motor Vehicle Fees
 - i. Parking Facilities
 - j. Recreation
 - k. Refuse Collection & Landfill
 - l. Other Service Revenues & Charges
 - m. Law Enforcement & Court Charges
 - n. Drug Fines
 - o. Other Fines & Forfeitures
 - 3. Bonds and Leases (N/A)
 - 4. Miscellaneous Revenue
 - a. Interest Income
 - b. Sale of Real Property & Fixed Assets
 - c. Rents, Royalties, & Special Assessments
 - d. Other Miscellaneous Revenues

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY DATA BY CATEGORY)

II. Revenues from State Sources

- A. Reimbursements for Property Tax Relief (Tier 1) (N/A)
- B. Homestead Exemption (Tier 2)
- C. Reimbursements for Property Tax Relief (Tier 3) (N/A)
- D. \$2.5 Million Minimum Disbursement (N/A)
- E. State Shared Taxes
 - 1. Local Government Fund
 - 2. Fire Department Premium Tax
 - 3. Broker's Premium Fire Department Tax
 - 4. Statewide Accommodations Tax
 - 5. Direct Appropriations
 - 6. Solid Waste Tire Fees
 - 7. Health Department - Vital Record Fees
 - 8. Tourism Infrastructure Admissions Tax
 - 9. Alcoholic Beverage License Fee
 - 10. Merchant's Inventory Tax
 - 11. Motor Carrier Property Tax
- F. Manufacturer's Depreciation Reimbursement
- G. State Grants
 - 1. Airport Grants
 - 2. Alcohol & Drug Abuse Grants
 - 3. Arts Commission Grants
 - 4. Disaster / Emergency Relief Grants
 - 5. Division of Local Government Grants
 - 6. Economic Development
 - 7. Emergency Medical Service Grants
 - 8. Health & Human Services Grants
 - 9. Highways & Public Transportation Grants
 - 10. Library Aid Grants
 - 11. Public Service Authority Grants
 - 12. Recreational Grants
 - 13. Sheriff Department Grants
 - 14. Child Support Incentive / Enforcement Grants
 - 15. Social Service Grants
 - 16. Solicitor's Fund
 - 17. Travel and Tourism Grants
 - 18. Veterans Affairs Grants
 - 19. Voter Registration / Election Commission Grants
 - 20. Other State Grant Revenues

III. Revenues from Federal Sources

- A. Community Development Block Grants
- B. Department of Justice
- C. Federal Emergency Management Assistance
- D. Correction Facility Grants
- E. Health & Hospital Grants
- F. Housing & Urban Development Grants
- G. Human Services Grants
- H. Library Grants

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY DATA BY CATEGORY)

- I. National Forest Fund
- J. Other Federal Grant Revenues

IV. Revenues from Other Local Sources

- A. Highway Reimbursement
- B. Contracts for Service Provision - Fire Provision
- C. Other Contracts for Service Provision
- D. Payment in lieu of taxes
- E. Other Local Government Revenues

EXPENDITURES

- A. Administration
- B. Instruction ((N/A)
- C. Public Safety
- D. Transportation
- E. Health & Human Services
- F. Environment and Housing
- G. Recreation & Culture
- H. Debt Service/Interest on Debt
- I. Land Purchase & Facility Construction
- J. All Other

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(CITY DATA BY CATEGORY)

Revenues

I. Revenues from Local Sources

- A. Current Property Taxes
 - 1. Current & Real Personal Property Taxes
 - a. Real Property Taxes
 - b. Personal Property Taxes
 - c. Motor Vehicle Tax
 - 2. Fee in Lieu of Property Tax
 - 3. All Other
 - a. Delinquent Property Taxes
 - b. Penalties & Interest
- B. Local Option Sales Tax
- C. Local Hospitality Tax
- D. Local Accommodations Tax
- E. Capital Projects/Transportation Tax
 - 1. Other Local Option Sales Tax - Capital Projects
 - 2. Other Local Option Sales Tax - Transportation
- F. Licenses, Fees, Charges, Bonds, etc.
 - 1. Licenses & Permits
 - a. Business Licenses
 - b. Permits
 - c. Utility Franchise Fees
 - d. Other License & Permit Revenues
 - 2. Service Revenues & Charges
 - a. Airport
 - b. Development Impact Fees
 - c. Emergency Medical Services
 - d. Fire Protection
 - e. Housing and Urban Renewal
 - f. Parking Facilities
 - g. Recreation
 - h. Refuse Collection & Landfill
 - i. Stormwater Fees
 - j. Other Service Revenues & Charges
 - k. Law Enforcement & Municipal Court Charges
 - l. Other Fines & Forfeitures
 - 3. Bonds and Leases (N/A)
 - 4. Miscellaneous
 - a. Interest Income
 - b. Sale of Real Property & Fixed Assets
 - c. Rents, Royalties, & Special Assessments
 - d. Other Miscellaneous Revenues

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(CITY DATA BY CATEGORY)

II. Revenues from State Sources

- A. Reimbursements for Property Tax Relief (Tier1) (N/A)
- B. Homestead Exemption (Tier 2)
- C. Reimbursements for Property Tax Relief (Tier 3) (N/A)
- D. \$2.5 Million Minimum Disbursement (N/A)
- E. State Shared Taxes
 - 1. Local Government Fund
 - 2. Statewide Accommodations Tax
 - 3. Merchants' Inventory Tax
 - 4. Motor Carrier Property Tax
 - 5. Tourism Infrastructure Admissions Tax
 - 6. Alcoholic Beverage Licenses/Permits
- F. Manufacturer's Depreciation Reimbursement
- G. State Grants
 - 1. Airport Grants
 - 2. Alcohol & Drug Abuse Grants
 - 3. Arts Commission Grants
 - 4. Disaster / Emergency Grants
 - 5. Division of Local Government Grants
 - 6. Emergency Medical Service Grants
 - 7. Health & Human Services Grants
 - 8. Highways & Public Transportation Grants
 - 9. Public Safety / Victims Assistance Grants
 - 10. Recreation & Tourism Grants
 - 11. Social Services Grants
 - 12. Other State Grants
- H. Education Finance Act (EFA) (N/A)
- I. Education Improvement Act (EIA) (N/A)

III. Revenues from Federal Sources

- A. Community Development Block Grants
- B. Department of Justice
- C. Economic Development Administration
- D. Environmental Protection Agency
- E. Federal Emergency Management Assistance
- F. Housing & Urban Development Grants
- G. Human Services Grants
- H. Other Federal Grants

IV. Revenues from Other Local Sources

- A. Highway Reimbursement
- B. Housing & Urban Development
- C. Contracts for Service Provision - Fire Protection
- D. Other Contracts for Service Provision
- E. Payment in lieu of Taxes
- F. Other Local Government Revenues

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(CITY DATA BY CATEGORY)

Expenditures

- A. Administration
- B. Instruction (N/A)
- C. Public Safety
- D. Transportation
- E. Health & Human Services
- F. Environment & Housing
- G. Recreation & Culture
- H. Debt Service/Interest on Debt
- I. Purchase of Land & Facility Construction
- J. All Other

APPENDIX 2
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>Municipal Entity</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
Abbeville	Abbeville	*	*	*	*	*	*	*
Abbeville	Calhoun Falls	*	*	*	*	*	*	N
Abbeville	Donalds	N	N	*	N	N	*	*
Abbeville	Due West	*	*	*	*	*	*	*
Abbeville	Lowndesville	*	*	*	*	*	*	*
Aiken	Aiken	*	*	*	*	*	*	*
Aiken	Burnettown	*	*	*	*	*	*	*
Aiken	Jackson	*	*	*	*	*	*	*
Aiken	Monetta	*	N	*	*	*	*	*
Aiken	New Ellenton	*	*	*	*	*	*	*
Aiken	North Augusta	*	*	*	*	*	*	*
Aiken	Perry	*	*	*	*	*	*	*
Aiken	Salley	*	*	*	*	*	*	*
Aiken	Wagener	*	*	*	*	*	*	*
Aiken	Windsor	N	N	N	N	N	N	N
Allendale	Allendale	*	*	*	*	*	*	*
Allendale	Fairfax	*	*	*	*	*	*	*
Allendale	Sycamore	*	*	*	*	*	*	*
Allendale	Ulmer	*	*	*	N	*	*	*
Anderson	Anderson	*	*	*	*	*	*	*
Anderson	Belton	*	*	*	*	*	*	*
Anderson	Honea Path	*	*	*	*	*	*	*
Anderson	Iva	*	*	*	N	N	N	*
Anderson	Pelzer	*	*	*	*	*	*	*
Anderson	Pendleton	*	*	*	*	*	*	*
Anderson	Starr	*	*	*	N	N	*	*
Anderson	West Pelzer	*	*	*	*	*	*	*
Anderson	Williamston	*	*	*	*	*	*	*
Bamberg	Bamberg	*	*	*	*	*	*	*
Bamberg	Denmark	*	*	*	*	*	*	*
Bamberg	Ehrhardt	*	*	*	*	*	*	*
Bamberg	Govan	*	*	*	*	*	*	N
Bamberg	Olar	*	*	*	*	*	*	*
Barnwell	Barnwell	*	*	*	*	*	*	*
Barnwell	Blackville	*	*	*	*	*	*	*
Barnwell	Elko	*	*	*	*	N	*	*
Barnwell	Hilda	N	N	N	N	N	N	N
Barnwell	Kline	*	*	*	*	*	*	*
Barnwell	Snelling	*	*	*	*	*	*	*
Barnwell	Williston	*	*	*	*	*	*	*
Beaufort	Beaufort	*	*	*	*	*	*	*
Beaufort	Bluffton	*	*	*	*	*	*	*
Beaufort	Hilton Head Island	*	*	*	*	*	*	*
Beaufort	Port Royal	*	*	*	*	*	*	*
Berkeley	Bonneau	*	*	*	*	*	*	*
Berkeley	Goose Creek	*	*	*	*	*	*	*
Berkeley	Hanahan	*	*	*	*	*	*	*

**APPENDIX 2
CITIES INCLUDED IN SURVEY BY YEAR**

<u>County</u>	<u>Municipal Entity</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
Berkeley	Jamestown	*	*	*	*	*	*	*
Berkeley	Moncks Corner	*	*	*	*	*	*	*
Berkeley	Saint Stephen	*	*	*	*	*	*	*
Calhoun	Cameron	*	*	*	*	*	*	*
Calhoun	Saint Matthews	*	*	*	*	*	N	*
Charleston	Awendaw	*	*	*	*	*	*	*
Charleston	Charleston	*	*	*	*	*	*	*
Charleston	Folly Beach	*	*	*	*	*	*	*
Charleston	Hollywood	*	*	*	*	*	*	*
Charleston	Isle of Palms	*	*	*	*	*	*	*
Charleston	James Island	+	*	*	*	*	*	+
Charleston	Kiawah Island	*	*	*	*	*	*	*
Charleston	Lincolville	N	N	*	*	N	*	*
Charleston	McClellanville	*	*	*	*	*	*	*
Charleston	Meggett	*	*	*	*	*	*	*
Charleston	Mount Pleasant	*	*	*	*	*	*	*
Charleston	North Charleston	*	*	*	*	*	*	*
Charleston	Ravenel	*	*	*	*	*	*	*
Charleston	Rockville	*	*	*	*	*	*	*
Charleston	Seabrook Island	*	*	*	*	*	*	*
Charleston	Sullivans Island	*	*	*	*	*	*	*
Cherokee	Blacksburg	*	*	*	*	*	*	*
Cherokee	Gaffney	*	*	*	*	*	*	*
Chester	Chester	*	*	*	*	*	*	*
Chester	Fort Lawn	*	*	*	*	*	*	*
Chester	Great Falls	*	*	*	*	*	*	*
Chester	Lowrys	*	*	*	*	*	*	*
Chester	Richburg	*	*	*	*	*	*	*
Chesterfield	Patrick	*	*	*	*	*	*	*
Chesterfield	Cheraw	*	*	*	*	*	*	*
Chesterfield	Chesterfield	*	*	*	*	*	*	*
Chesterfield	Jefferson	*	*	*	*	*	*	*
Chesterfield	McBee	*	*	*	*	*	*	*
Chesterfield	Mount Croghan	*	*	*	*	*	*	*
Chesterfield	Pageland	*	*	*	*	*	*	*
Chesterfield	Ruby	*	*	*	*	*	*	*
Clarendon	Manning	*	*	*	*	*	*	*
Clarendon	Paxville	N	*	*	*	*	*	*
Clarendon	Summerton	*	*	*	*	*	*	*
Clarendon	Turbeville	*	*	*	*	*	*	*
Colleton	Cottageville	*	*	*	*	*	*	*
Colleton	Edisto Beach	*	*	*	*	*	*	*
Colleton	Lodge	*	N	N	*	*	*	*
Colleton	Smoaks	*	*	*	*	*	*	*
Colleton	Walterboro	*	*	*	*	*	*	*
Colleton	Williams	*	*	*	*	*	*	N

APPENDIX 2
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>Municipal Entity</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
Darlington	Darlington	*	*	*	*	*	*	*
Darlington	Hartsville	*	*	*	*	*	*	*
Darlington	Lamar	*	*	*	*	*	*	*
Darlington	Society Hill	*	*	*	*	*	*	*
Dillon	Dillon	*	*	*	*	*	*	*
Dillon	Lake View	*	*	N	*	N	N	*
Dillon	Latta	*	*	*	*	*	*	*
Dorchester	Harleyville	*	*	*	*	*	*	*
Dorchester	Reevesville	*	*	*	*	*	*	*
Dorchester	Ridgeville	*	*	*	*	*	*	*
Dorchester	Saint George	*	*	*	N	*	*	*
Dorchester	Summerville	*	*	*	*	*	*	*
Edgefield	Edgefield	*	*	*	*	*	*	*
Edgefield	Johnston	*	*	*	*	*	*	*
Edgefield	Trenton	*	*	*	*	*	*	*
Fairfield	Jenkinsville	n/a	n/a	n/a	N	*	*	*
Fairfield	Ridgeway	*	*	*	*	*	*	*
Fairfield	Winnsboro	*	*	*	*	*	*	*
Florence	Coward	*	*	*	*	*	*	*
Florence	Florence	*	*	*	*	*	*	*
Florence	Johnsonville	*	*	*	*	*	*	*
Florence	Lake City	*	*	*	*	*	*	*
Florence	Olanta	*	*	*	*	*	*	*
Florence	Pamplico	*	*	*	*	*	*	*
Florence	Quinby	*	*	*	*	*	*	*
Florence	Scranton	*	*	*	*	*	*	*
Florence	Timmonsville	*	*	*	N	N	N	N
Georgetown	Andrews	*	*	*	*	*	*	N
Georgetown	Georgetown	*	*	*	*	*	*	*
Georgetown	Pawleys Island	*	*	*	*	*	*	*
Greenville	Fountain Inn	*	*	*	*	*	*	*
Greenville	Greenville	*	*	*	*	*	*	*
Greenville	Greer	*	*	*	*	*	*	*
Greenville	Mauldin	*	*	*	*	*	*	*
Greenville	Simpsonville	*	*	*	*	*	*	*
Greenville	Travelers Rest	*	*	*	*	*	*	*
Greenwood	Greenwood	*	*	*	*	*	*	*
Greenwood	Hodges	*	*	*	*	*	*	*
Greenwood	Ninety Six	*	*	*	*	*	*	*
Greenwood	Troy	*	*	*	*	*	*	*
Greenwood	Ware Shoals	*	*	*	*	*	*	*
Hampton	Brunson	*	*	*	*	*	*	*
Hampton	Estill	*	*	*	*	*	*	*
Hampton	Furman	*	*	*	*	*	*	*
Hampton	Gifford	*	*	*	*	*	*	*

APPENDIX 2
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>Municipal Entity</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
Hampton	Hampton	*	*	*	*	*	*	*
Hampton	Luray	*	*	*	*	*	*	*
Hampton	Scotia	*	*	*	*	*	*	*
Hampton	Varnville	*	*	*	*	*	*	*
Hampton	Yemassee	*	N	*	*	*	N	*
Horry	Atlantic Beach	N	N	N	N	N	N	N
Horry	Aynor	*	*	*	*	*	*	*
Horry	Briarcliffe Acres	*	*	*	*	*	*	*
Horry	Conway	*	*	*	*	*	*	*
Horry	Loris	*	*	*	*	*	*	*
Horry	Myrtle Beach	*	*	*	*	*	*	*
Horry	North Myrtle Beach	*	*	*	*	*	*	*
Horry	Surfside Beach	*	*	*	*	*	*	*
Jasper	Hardeeville	*	*	*	*	*	*	*
Jasper	Ridgeland	*	*	*	*	*	*	*
Kershaw	Bethune	*	*	*	*	*	*	*
Kershaw	Camden	*	*	*	*	*	*	*
Kershaw	Elgin	*	*	*	*	*	*	*
Lancaster	Heath Springs	*	*	*	*	*	*	*
Lancaster	Kershaw	*	*	*	*	*	*	*
Lancaster	Lancaster	*	*	*	*	*	*	*
Laurens	Clinton	*	*	*	*	*	*	*
Laurens	Cross Hill	*	*	*	*	*	*	*
Laurens	Gray Court	*	*	*	*	*	*	*
Laurens	Laurens	*	*	*	*	*	*	*
Laurens	Waterloo	*	*	*	*	*	*	*
Lee	Bishopville	*	*	*	*	*	*	*
Lee	Lynchburg	*	*	*	*	*	*	*
Lexington	Batesburg/Leesville	*	*	*	*	*	*	*
Lexington	Cayce	*	*	*	*	*	*	*
Lexington	Chapin	*	*	*	*	*	*	N
Lexington	Gaston	N	N	*	*	*	*	*
Lexington	Gilbert	*	*	*	*	*	*	*
Lexington	Irmo	*	*	*	*	*	*	*
Lexington	Lexington	*	*	*	*	*	*	*
Lexington	Pelion	*	*	*	*	*	*	*
Lexington	Pine Ridge	*	*	*	*	*	*	*
Lexington	South Congaree	*	*	*	*	*	*	*
Lexington	Springdale	*	*	*	*	*	*	*
Lexington	Summit	*	*	*	*	*	*	*
Lexington	Swansea	*	*	*	*	*	*	*
Lexington	West Columbia	*	*	*	*	*	*	*
Marion	Marion	*	*	*	*	*	*	*
Marion	Mullins	*	*	*	*	*	*	*
Marion	Nichols	*	*	*	*	*	*	*
Marion	Sellers	N	N	N	N	N	N	N

APPENDIX 2
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>Municipal Entity</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
Marlboro	Bennettsville	*	*	*	*	*	*	*
Marlboro	Blenheim	*	*	*	*	*	*	*
Marlboro	Clio	*	*	*	*	*	N	N
Marlboro	McColl	*	*	*	*	*	*	*
Marlboro	Tatum	*	*	*	*	*	*	*
McCormick	McCormick	*	*	*	*	*	*	*
McCormick	Parksville	*	*	*	*	*	*	*
McCormick	Plum Branch	*	*	*	*	*	*	*
Newberry	Little Mountain	*	*	*	*	*	*	*
Newberry	Newberry	*	*	*	*	*	*	*
Newberry	Peak	*	*	*	*	*	*	*
Newberry	Pomaria	*	*	*	*	*	*	*
Newberry	Prosperity	*	*	*	*	*	*	*
Newberry	Silverstreet	*	*	*	*	*	*	*
Newberry	Whitmire	*	*	*	*	*	*	*
Oconee	Salem	*	*	*	*	N	N	*
Oconee	Seneca	*	*	*	*	*	*	*
Oconee	Walhalla	*	*	*	*	*	*	*
Oconee	West Union	*	*	*	*	*	*	*
Oconee	Westminster	*	*	*	*	*	*	*
Orangeburg	Bowman	*	*	*	*	*	*	*
Orangeburg	Branchville	*	*	*	*	*	*	N
Orangeburg	Cope	*	*	*	*	*	*	*
Orangeburg	Cordova	*	*	*	*	*	*	*
Orangeburg	Elloree	*	*	*	*	*	*	*
Orangeburg	Eutawville	*	*	*	*	*	*	*
Orangeburg	Holly Hill	*	*	*	*	*	*	*
Orangeburg	Livingston	*	*	*	*	*	*	*
Orangeburg	Neeses	*	*	*	*	*	*	*
Orangeburg	North	*	*	*	*	*	*	*
Orangeburg	Norway	*	*	*	*	*	*	N
Orangeburg	Orangeburg	*	*	*	*	*	*	*
Orangeburg	Rowesville	*	*	*	*	*	*	*
Orangeburg	Santee	*	*	*	*	*	*	*
Orangeburg	Springfield	*	*	*	*	*	*	*
Orangeburg	Vance	*	*	*	*	*	*	*
Orangeburg	Woodford	*	*	*	*	*	*	*
Pickens	Central	*	*	*	*	*	*	*
Pickens	Clemson	*	*	*	*	*	*	*
Pickens	Easley	*	*	*	*	*	*	*
Pickens	Liberty	*	*	*	*	*	*	*
Pickens	Norris	*	*	*	*	*	*	*
Pickens	Pickens	*	*	*	*	*	*	*
Pickens	Six Mile	*	*	*	*	*	*	*
Richland	Arcadia Lakes	*	*	*	*	*	*	*
Richland	Blythewood	*	*	*	*	*	*	*
Richland	Columbia	*	*	*	*	*	*	*
Richland	Eastover	*	N	*	*	*	*	*

APPENDIX 2
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>Municipal Entity</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>
Richland	Forest Acres	*	*	*	*	*	*	*
Saluda	Ridge Spring	*	*	*	*	*	*	*
Saluda	Saluda	*	*	*	*	*	*	*
Saluda	Ward	*	*	*	*	*	N	*
Spartanburg	Campobello	*	*	*	*	*	*	*
Spartanburg	Central Pacolet	*	*	*	*	*	*	*
Spartanburg	Chesnee	*	*	*	*	*	*	*
Spartanburg	Cowpens	*	*	*	*	*	*	*
Spartanburg	Duncan	*	*	*	*	*	*	*
Spartanburg	Inman	*	*	*	*	*	*	*
Spartanburg	Landrum	*	*	*	*	*	*	*
Spartanburg	Lyman	*	*	*	*	*	*	*
Spartanburg	Pacolet	*	*	*	*	*	*	*
Spartanburg	Reidville	N	N	*	N	N	*	N
Spartanburg	Spartanburg	*	*	*	*	*	*	*
Spartanburg	Wellford	*	*	*	*	*	*	*
Spartanburg	Woodruff	*	*	*	*	*	*	*
Sumter	Mayesville	*	*	*	*	*	*	*
Sumter	Pinewood	*	*	*	*	*	*	*
Sumter	Sumter	*	*	*	*	*	*	*
Union	Carlisle	*	*	*	*	*	*	*
Union	Jonesville	*	*	*	*	*	*	*
Union	Lockhart	*	*	*	*	*	*	*
Union	Union	*	*	*	*	*	*	*
Williamsburg	Greeleyville	*	*	*	*	*	*	*
Williamsburg	Hemingway	*	*	*	*	*	*	*
Williamsburg	Kingstree	*	*	*	*	*	*	*
Williamsburg	Lane	*	*	*	*	*	*	*
Williamsburg	Stuckey	*	*	*	*	*	*	*
York	Clover	*	*	*	*	*	*	*
York	Fort Mill	*	*	*	*	*	*	*
York	Hickory Grove	*	*	*	*	*	*	*
York	McConnells	*	*	*	*	*	*	N
York	Rock Hill	*	*	*	*	*	*	*
York	Sharon	*	*	*	*	*	*	*
York	Smyrna	*	*	*	*	*	*	N
York	Tega Cay	*	*	*	*	*	*	*
York	York	*	*	*	*	*	*	*
Total Number of Cities Reported		261	258	264	258	257	258	254
Total Number of Cities Missing		9	12	6	12	13	12	16
Percentage of Cities Reporting		96.7%	95.6%	97.8%	95.6%	95.2%	95.6%	94.1%

* = City filed financial report

N = City never filed financial report

Est. = Estimated (City did Not file financial report)

+ = City is NO longer incorporated

APPENDIX 3

2012 Annual County Financial Report

2012 Annual County Financial Report Instructions

2012 Annual Municipal Financial Report

2012 Annual Municipal Financial Report Instructions

State of South Carolina 2012 Annual County Financial Report

County:

Please correct name and address,
if applicable

Coordinating

Agency:

SC Budget and Control Board, Office of Research and Statistics, Office of Economic Research

Instructions:

**Please provide county data for fiscal year ended on or before
June 30, 2012.** Please refer to the attached instructions for details on
completing the form. All figures should be rounded to the nearest dollar.

When completed, please return to:

Attn: Lisa Wren
Office of Research and Statistics
Rembert C. Dennis Building, Ste. 459
1000 Assembly Street
Columbia, SC 29201-3117
Telephone: (803) 734-3783
Fax: (803) 734-4719
lisa.wren@ors.sc.gov

DUE DATE:

January 15, 2013

Notes:

*Data supplied in this report is required by law under State Law 6-1-50.
Failure to submit this report shall result in the withholding of ten percent of
the county's current-year state aid.*

*This form has been modified from the previous years form. The numbering is not
consecutive as we are keeping the previous numbering system.*

PART ONE: REVENUES

County Property Tax Revenues by Property Class (Total Including Debt)	
010	Owner Occupied*
040	Agricultural (Private)
050	Agricultural (Corporate)
060	Commercial/Rental
070	Manufacturing
080	Utility
090	Business Personal
100	Fee-in-Lieu / Joint Industrial Park
110	Motor Carrier
120	Motor Vehicle Tax
130	Other Personal Property

* Do not include State Tax Relief

New in 2012

County Property Tax Revenue by Purpose		(a) Revenue	(b) Millage Rate
131	Property Tax Revenue for General Operations		
132	Property Tax Revenue for General Obligation Debt Service		
133	Property Tax Revenue for Other Services Imposed Countywide		
134	Property Tax Revenue for Other Services Debt Imposed Countywide		
135	Property Tax Revenue for Other Services That Are Not Countywide (Do Not Include Property Taxes for Special Purpose or Public Service Districts)		
136	Property Tax Revenue for Other Services Debt That Are Not Countywide		

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New in 2012

137	Property Tax Revenue Collected for Special Purpose Districts	(a) Revenue	(b) Total Assessed Value
	All Special Purpose District and Public Service District Property Tax Revenue (<i>Do not</i> include revenue listed above in "County Taxes for Other Services". <i>Do not</i> include revenue for school districts.)		
138	Fee Revenue Collected for Special Purpose Districts	(a) Revenue	(b) # of Paid Notices
	All Special Purpose District and Public Service District Fee Revenue (<i>Do not</i> include revenue included in "service fees". Only include fees collected on annual property tax bill. <i>Do not</i> include revenue for school districts.)		

New in 2012

PLEASE LIST EACH SCHOOL DISTRICT SEPARATELY

	Property Tax Revenue Collected for School Districts	(a) Revenue	(b) Millage Rate	(c) District #
030.0	School Operating Taxes *			
030.1	School Non-Operating Taxes (all except operating)			
031.0	School Operating Taxes *			
031.1	School Non-Operating Taxes (all except operating)			
032.0	School Operating Taxes *			
032.1	School Non-Operating Taxes (all except operating)			
033.0	School Operating Taxes *			
033.1	School Non-Operating Taxes (all except operating)			
034.0	School Operating Taxes *			
034.1	School Non-Operating Taxes (all except operating)			
035.0	School Operating Taxes *			
035.1	School Non-Operating Taxes (all except operating)			
036.0	School Operating Taxes *			
036.1	School Non-Operating Taxes (all except operating)			

* Do not include State Tax Relief

The highlighted items listed below are new in 2012

	Local Options Revenues	(a) Revenue	(b) Tax Rate
139	Local Options Sales Tax		
140	Local Hospitality Tax		
150	Local Accommodations Tax		
	Other Local Options	(a) Revenue	(b) Tax Rate
160	Capital Projects Tax		
170	Transportation Tax		
171	Personal Property Tax Relief Tax		
172	Local Property Tax Credits Tax		
	Other Local Options - Public Schools	(a) Revenue	(b) Tax Rate
173	Education Capital Improvements/School District Tax		
	Unique Local Options	(a) Revenue	(b) Tax Rate
174	Catawba Indian Tribal Tax **		

** Applies to Lancaster and York counties

State of South Carolina
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	Licenses & Permits Revenues	Revenue
180	Building, Electrical, Plumbing Permits	
190	Business Licenses	
200	Documentary Stamp Tax (exclude state collection) +	
210	Marriage Licenses	
220	Mobile Home Licenses	
230	Utility Franchise Fees	
240	Other Licenses & Permits Revenues	

+ Applies to all counties

	Intergovernmental Revenues - Federal Funds	Revenue
250	Community Development Block Funds	
260	Department of Justice (ex. narcotics, DARE)	
270	Federal Emergency Management Assistance (FEMA)	
280	Correction Facility Funds	
290	Health & Hospital Funds	
300	Housing & Urban Development Funds	
310	Human Services Funds (JTPA)	
320	Library Funds	
330	National Forest Fund	
340	Other Federal Funds	

	Intergovernmental Revenues - State Funds	Revenue
350	Airport Funds	
360	Alcohol & Drug Abuse Funds	
370	Arts Commission Funds	
380	Disaster/Emergency Relief Funds	
390	Division of Local Government (SC B&CB) Funds	
400	Economic Development (include Rural Development)	
410	Emergency Medical Service (EMS) Funds	
420	Health & Human Services Funds (no JTPA)	
430	Highways & Public Transportation Funds	
440	Library Aid Funds	
445	Public Defender's Funds (New in 2012)	
450	Public Service Authority Funds	
460	Recreational Funds	
470	Sheriff Department Funds	
480	Child Support Incentive/Enforcement Funds	
490	Social Service Funds (i.e. Summer Feeding Program)	
500	Solicitor's Funds	
510	Travel & Tourism Funds	
520	Veterans Affairs Funds	
530	Voter Registration/Election Commission Funds	
540	Other State Funds	

State of South Carolina
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Intergovernmental Revenues - State Distributed Revenues		Revenue
550	Local Government Fund	
560	Fire Department Premium Tax	
570	Broker's Premium Fire Department Tax	
580	Statewide Accommodations Tax +	
590	Direct Appropriations + **	
600	Solid Waste Tire Fees +	
610	Health Department - Vital Record Fees	
620	Tourism Infrastructure Admissions Tax	
630	Alcoholic Beverage License Fee	
+ Applies to all counties		** Includes tax form supplies, salary supplements

Intergovernmental Revenues - Other Local Governments		Revenue
640	Highway Reimbursement	
650	Contracts for Service Provision - Fire Protection	
660	Other Contracts for Service Provision	
670	Payment in lieu of taxes	
680	Other Local Government Revenues	

New in 2012

Utility Sales Revenues (Gross Receipts)		(a) General Fund	(b) Enterprise Fund
690	Water System		
700	Sewage System		
710	Public Transit System		

New in 2012

Service Revenues & Charges (Gross Receipts)		(a) General Fund	(b) Enterprise Fund
720	Airport		
730	Development Impact Fees		
740	Emergency Medical Services (EMS)		
750	Fire Protection		
760	Hospital		
770	Housing & Urban Renewal		
780	Library		
790	Motor Vehicle Fees		
800	Parking Facilities (meter/garage fees and fines)		
810	Recreation		
820	Refuse Collection & Landfill		
830	Other Service Revenues & Charges		

Fines & Forfeitures		Revenue
840	Law Enforcement & Court Charges (total)	
841	Fines kept by the county	
842	Assessments sent to State of South Carolina	
843	Victims' Rights Assessment	
850	Drug Fines (include confiscation)	
860	Other Fines & Forfeitures	

State of South Carolina
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New in 2012

	Bonds & Leases	Revenue
861	Bond Revenue	
862	Lease Revenue	

	Miscellaneous Revenues	Revenue
870	Interest Income	
880	Sale of Real Property & Fixed Assets	
890	Rents, Royalties, and Special Assessments	
900	Other Miscellaneous Revenues	

PART TWO: EXPENDITURES

- Expenditures include current operations, capital purchases, and intergovernmental expenditures (see instructions)
- Purchases of real property or new construction should only be reported in "Purchase of Land & Facilities/Construction"
- Only those expenses incurred during the most recently completed fiscal year should be recorded
- Please report personnel expenditures separate from general expenditures in the "Personnel Expenditures" section
- Expenditures treated as special funds for accounting purposes should be placed in "Other Fund"

New in 2012

	General Expenditures (do not include personnel costs)	(a) General Fund	(b) Other Fund
910	General Government Administration		
920	Public Safety (Police, Fire, Coroner, Corrections, Meter, etc.)		
930	Transportation (Airports, Streets & Highways)		
940	Health & Human Services (include alcohol/drug abuse, EMS, etc.)		
950	Environment & Housing (inc. sanitation, code enforcement, stormwater, etc.)		
960	Recreation (inc. arts/cultural activities, park/recreation, library, tourism)		
970	Public Utilities (Utility Systems, Public Transit)		
980	Debt Service/Interest on Debt (General Fund and Utility Systems)		
990	Purchase of Land & Facilities/Construction		
1000	All Other General Expenditures		

New in 2012

	Personnel Expenditures (include gross salaries, fringe benefits and payroll taxes)	(a) General Fund	(b) Other Fund
1010	General Government Administration		
1020	Public Safety		
1030	Transportation		
1040	Health & Human Services		
1050	Environment & Housing		
1060	Recreation		
1070	Public Works (Utility Systems, Transit)		
1080	Other Personnel		

Certification: This is to certify that the data contained in this report is accurate to the best of my knowledge and belief.

Name of Responsible Officer:	
Title:	
Telephone:	
Email Address:	

ANNUAL COUNTY FINANCIAL REPORT INSTRUCTIONS (2012)

- Please provide county data for fiscal year end on or before **June 30, 2012**
- All figures should be rounded to the nearest dollar
- Please correct any name and address information, if applicable

PART ONE: REVENUES

Property Tax Revenues

Note: The following data requests of property tax revenues by category are new for this fiscal year. If some of these property tax revenue items are absolutely unattainable, please provide your best estimate. Revenue should include collections for both operating and debt. School operating taxes has been moved to a new section.

- **Owner Occupied (Line 010)** – Report revenues from the collection of county taxes on owner occupied property (4% assessment) for the most recently completed fiscal year. *Do not include any state tax relief.*
- **Agricultural (Private) (Line 040)** – Report revenues from the collection of county taxes on private agricultural real property (4% assessment) for the most recently completed fiscal year.
- **Agricultural (Corporate) (Line 050)** – Report revenues from the collection of county taxes on corporate agricultural real property (6% assessment) for the most recently completed fiscal year.
- **Commercial/Rental (Line 060)** – Report revenues from the collection of county taxes on all other real property assessed at 6% for the most recently completed fiscal year.
- **Manufacturing (Line 070)** – Report revenues from the collection of county property taxes on real and personal property owned by or leased to manufacturers (10.5% assessment) for the most recently completed fiscal year.
- **Utility (Line 080)** – Report revenues from the collection of county taxes on real and personal property owned by or leased to utilities (10.5% assessment) for the most recently completed fiscal year.
- **Business Personal (Line 090)** – Report revenues from the collection of county taxes on personal property owned by or leased to business establishments (10.5% assessment) for the most recently completed fiscal year.
- **Fee-in-Lieu/Joint Industrial Park (Line 100)** – Report revenues from the collection of the county's portion of taxes collected on the real property of any multi-county industrial parks.
- **Motor Carrier (Line 110)** – Report revenues from the collection of county taxes on real and personal property owned by or leased to companies primarily engaged in transportation for hire of persons or property and used by the company in the conduct of such businesses (9.5% assessment) for the most recently completed fiscal year.
- **Motor Vehicle Tax (Line 120)** – Report revenues from the collection of county motor vehicle taxes for the most recently completed fiscal year.

- **Other Personal Property (Line 130)** – Report revenues from the collection of county taxes on all other personal property (i.e. recreational vehicles, boats, and aircraft) for the most recently completed fiscal year.

County Property Tax Revenue by Purpose *New in 2012*

- **Property Tax Revenue for General Operations (Line 131a)** – Report revenues from the collection of property taxes for county general operating millage on real and personal property. *Do not include any state tax relief.*
 - **Millage Rate (Line 131b)** – Report the corresponding millage rate (see definition above).
- **Property Tax Revenue for General Obligation Debt Service (Line 132a)** – Report revenues collected on real and personal property tax for debt service millage.
 - **Millage Rate (Line 132b)** – Report the corresponding millage rate (see definition above).
- **Property Tax Revenue for Other Services Imposed Countywide (Line 133a)** – Report all property tax revenue collected for operating millage imposed countywide other than general county operations (i.e. library millage, hospital millage, etc.). *Do not include school districts, municipalities, special purpose districts or public service districts. These should be reported separately in following sections.*
 - **Millage Rate (Line 133b)** – Report the corresponding millage rate (see definition above).
- **Property Tax Revenue for Other Services Debt Imposed Countywide (Line 134a)** – Report all property tax revenue collected for debt service other than general obligation debt on a countywide assessment. (i.e. library bond millage, hospital bond millage, etc.).
 - **Millage Rate (Line 134b)** – Report the corresponding millage rate (see definition above).
- **Property Tax Revenue for Other Services That Are Not Countywide (Line 135a)** – Report all property tax revenue collected for operating millage imposed by the county and assessed only on a part of the county (i.e. rural fire service, rural public safety, etc.). *Do not include millage assessed for countywide service areas, municipalities, school districts, or special purpose districts.*
 - **Millage Rate (Line 135b)** – Report the corresponding millage rate (see definition above).
- **Property Tax Revenue for Other Services Debt That Are Not Countywide (Line 136a)** – Report all property tax revenue collected for debt service millage imposed by the county and assessed only on a part of the county. *Do not include millage assessed for countywide service areas, municipalities, school districts, or special purpose districts.*
 - **Millage Rate (Line 136b)** – Report the corresponding millage rate (see definition above).

Property Tax Revenue Collected for Special Purpose Districts *New in 2012*

Note: A Special Purpose District is a district created by an Act of the General Assembly or pursuant to general law, and which provides any governmental power or function including, but not limited to, fire protection, sewerage treatment, water or natural gas distribution or recreation. A special purpose district also means any rural community water district authorized or created under the provisions of Chapter 13 of Title 6. Special purpose districts do not include any state agency, department, commission or school district. Any special purpose district required to report a Notification Form to the Secretary of State and file with the county auditor biannually should be included here.

- **All Special Purpose District and Public Service District Property Tax Revenue (Line 137a)** – Report revenues from the collection of taxes levied on real and personal property for all special

purpose districts or public service districts established prior to 1975 as under Code Section 6-11-10. Do not include any property taxes reported under county revenue. Generally these would not be countywide. Do not include school districts or municipalities.

- **Total Assessed Value (Line 137b)** – Report the sum of all assessed value of all special purpose district and public service districts. The total value may exceed the total assessed value of the county due to overlapping districts. Do not include school districts or municipalities.

Fee Revenue Collected for Special Purpose Districts

- **All Special Purpose District and Public Service District Fee Revenue (Line 138a)** – Include all revenue collected by the county on behalf of the districts for fees charged to all property owners in the special purpose or public service tax district on the annual property tax bill in lieu of or addition to ad valorem taxes. Do not include revenue included in service fees. Only include fees collected on annual property tax bills.
- **Number of Paid Notices (Line 138b)** – Report the number of paid tax notices for special purpose district or public service district fees.

Property Tax Revenue Collected for School Districts (Lines 030.0-036.1) *New in 2012*

Report Each School District Separately

- **School Operating Taxes**
 - **Revenue** - Report revenues from the collection of school operating taxes levied on real and personal property for the most recently completed fiscal year. Do not include any state tax relief.
 - **Millage Rate** – Report the corresponding millage rate for school operating tax revenue (see definition above).
 - **District Number** – Report the corresponding number of the school district.
- **School Non-Operating Taxes**
 - **Revenue** - Report revenues from the collection of school property taxes levied on real and personal property other than millage for operations. Please include collections for debt service millage and any other non-operating millage (ie. career centers).
 - **Millage Rate** – Report the corresponding millage rate for school non-operating tax revenue (see definition above).
 - **District Number** – Report the corresponding number of the school district.

Local Options Revenues

- **Local Options Sales Tax (Line 139a)** – Report revenues from the local options sales tax for the most recently completed fiscal year. This tax is collected pursuant to Code Section 4-10-10.
- **Local Options Sales Tax Rate (Line 139b)** – Report the local options sales tax rate (%) for the most recently completed fiscal year. Please note that you are not required to report local options sales tax revenues. We collect this data from the Department of Revenue.
- **Local Hospitality Tax (Line 140a)** – Report revenues from the local hospitality tax for the most recently completed fiscal year. The local hospitality tax is a tax on the sale of prepared meals and beverages sold in establishments or a tax on the sale of prepared meals and beverages sold in

establishments licensed for on premises consumption of alcoholic beverages, beer, or wine. This tax is collected pursuant to Code Section 6-1-700.

- **Local Hospitality Tax Rate (Line 140b)** – Report the local hospitality tax rate (%) for the most recently completed fiscal year.
- **Local Accommodations Tax (Line 150a)** – Report revenues from the local accommodations tax for the most recently completed fiscal year. This tax is collected pursuant to Code Section 6-1-500.
- **Local Accommodations Tax Rate (Line 150b)** – Report the local accommodations tax rate (%) for the most recently completed fiscal year.

Other Local Options *The highlighted items in this section are New in 2012.*

- **Capital Projects Tax (Line 160a)** – Report revenues from any capital project taxes collected in the most recently completed fiscal year. This tax is collected pursuant to Code Section 4-10-300.
- **Capital Projects Tax Rate (Line 160b)** – Report the capital projects tax rate (%) for the most recently completed fiscal year.
- **Transportation Tax (Line 170a)** – Report revenues from any transportation taxes collected in the most recently completed fiscal year. This tax is collected pursuant to Code Section 4-37-30.
- **Transportation Tax Rate (Line 170b)** – Report the transportation tax rate (%) for the most recently completed fiscal year.
- **Personal Property Tax Relief Tax (Line 171a)** – Report revenues from any personal property tax relief taxes collected in the most recently completed fiscal year. This tax is collected pursuant to Code Section 4-10-540.
- **Personal Property Tax Relief Tax Rate (Line 171b)** – Report the personal property tax relief tax rate (%) for the most recently completed fiscal year.
- **Local Property Tax Credits Tax (Line 172a)** – Report revenues from any local property tax credits taxes collected in the most recently completed fiscal year. This tax is collected pursuant to Code Section 4-10-720.
- **Local Property Tax Credits Tax Rate (Line 172b)** – Report the local property tax credits tax rate (%) for the most recently completed fiscal year.

Other Local Options – Public Schools *New in 2012*

- **Education Capital Improvements/School District Tax (Line 173a)** – Report revenues from any education capital improvements/school district taxes collected in the most recently completed fiscal year. The education capital improvements tax is collected pursuant to Code Section 4-10-410. There is no code section for the school district tax as this tax is based on special legislation.
- **Education Capital Improvements/School District Tax Rate (Line 173b)** – Report the education capital improvements/school district tax rate (%) for the most recently completed fiscal year.

Unique Local Options *New in 2012*

- **Catawba Indian Tribal Tax (Line 174a)** – Report revenues from any Catawba Indian tribal taxes collected in the most recently completed fiscal year. Applies to Lancaster and York counties. This tax is collected pursuant to Code Section 27-16-130(H).
- **Catawba Indian Tribal Tax Rate (Line 174b)** – Report the Catawba Indian tribal tax rate (%) for the most recently completed fiscal year. Applies to Lancaster and York counties.

Licenses and Permits Revenues

- **Building, Electrical, Plumbing Permits (Line 180)** – Report total revenues from county building, electrical, mechanical, gas, HVAC, and plumbing permits for the most recently completed fiscal year.
- **Business Licenses (Line 190)** – Report total revenues collected for all county business licenses for the most recently completed fiscal year. Report the revenues collected on the retail sale of equipment for these services.
- **Documentary Stamp Tax (Line 200)** – Report total revenues collected for documentary stamp tax in the county for the most recently completed fiscal year. *Do not include state collection. This item applies to all counties.*
- **Marriage Licenses (Line 210)** – Report total revenues collected for marriage licenses in the county for the most recently completed fiscal year.
- **Mobile Home Licenses (Line 220)** – Report total revenues collected for mobile home licenses in the county for the most recently completed fiscal year.
- **Utility Franchise Fees (Line 230)** – Report total revenues resulting from any county utility franchise fees paid for the most recently completed fiscal year.
- **Other Licenses & Permits (Line 240)** – Report total fees collected from any other licensing or permitting activity in the county for the most recently completed fiscal year. (i.e. yard sale permits, recreational event permits)

Intergovernmental Revenues – Federal Funds (Lines 250-340)

Report the full total of grants received by the county from the federal government during the most recently completed fiscal year. These grants may include, but are not limited to: Community Development Block grants, Department of Justice grants (DARE and/or narcotics enforcement), Federal Emergency Management Assistance (FEMA) grants, correction facility grants, health & hospital grants, housing or urban development grants, human services grants (Job Training Partnership Act (JTPA)), library grants, National Forest Fund, and any other grants received from the federal government.

It is often difficult to know with certainty the source of grants funds for the reasons stated in the above section, “Intergovernmental Revenues – State Grants”. If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from county or state funds.

Intergovernmental Revenues – State Funds (Lines 350-540)

Report the full grant totals received by the county from the State of South Carolina during the most recently completed fiscal year. Grants from the State of South Carolina may be difficult to discern. Some grants awarded to counties have joint participation by the state and federal governments (i.e., a \$1 million hospital grant may be comprised of \$500,000 of federal money and \$500,000 of state money). If you determine that to be the case, report the portion of the grant coming from the State of South Carolina in this section and the amount coming from the Federal government in the following section entitled "Intergovernmental Revenues – Federal Sources". *It is important that only state grants be reported in this section.* If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from county funds.

Intergovernmental Revenues – State Distributed Revenues

Report the county revenue that derives from state aid to political subdivisions in the following six items. These payments are made quarterly. Therefore, the most recently completed fiscal year should reflect four quarters of state shared tax revenue.

- **Local Government Fund (Line 550)** – Report the county's revenue from the Local Government Fund for the most recently completed fiscal year. This state shared revenue amount replaces the funds which counties previously received from the alcoholic liquors tax, bank tax, beer & wine tax, income tax, brokers premium tax, and motor transport tax.
- **Fire Department Premium Tax (Line 560)** – Report the county's revenues from the fire department premium tax for the most recently completed fiscal year.
- **Broker's Premium Fire Department Tax (Line 570)** – Report the county's revenues from the fire department premium tax for the most recently completed fiscal year.
- **Statewide Accommodations Tax (Line 580)** – Report the county's revenue from the state accommodations tax for the most recently completed fiscal year. *This item applies to all counties.*
- **Direct Appropriations (Line 590)** – Report the county's revenues from the state to the county through direct appropriations. *This includes tax forms and supplies, and salary supplements. This applies to all counties.*
- **Solid Waste Tire Fees (Line 600)** – Report the county's revenues from the solid waste tire fees. *This applies to all counties.*
- **Health Department - Vital Record Fees (Line 610)** – Report the revenue received by the county from the state vital record fees. Include payments for birth certificates and/or payment for copies of vital records for the most recently completed year.
- **Tourism Infrastructure Admissions Tax (Line 620)** (SC Code of Laws 12-21-6530) – Report the revenue received by the county from the state for the tourism infrastructure admissions tax for the most recently completed fiscal year.
- **Alcoholic Beverage License Fees (Line 630)** – Report the revenue received by the county from the state for the alcoholic beverage licenses fee for the most recently completed fiscal year.

Intergovernmental Revenues – Other Local Governments

- **Highway Reimbursement (Line 640)** – Report any payments from other local governments (county or municipal) for their participation in highway, road, or street construction and/or maintenance. *State and federal monies for highways and streets should not appear in this item.* Report only the payments received during the most recently completed fiscal year.
- **Contracts for Service Provision – Fire Protection (Line 650)** – Report any payments which the county received from another county, municipality, or special purpose district for the provision of fire protection services. Report revenues received only for the most recently completed fiscal year, regardless of the terms or duration of the contract.
- **Other Contracts for Service Provision (Line 660)** – Describe any other contract the county may have with another county, municipality, or special purpose district for the provision of a service and report the revenue to the county for that contract in these items. Report revenues received only for the most recently completed fiscal year regardless of the terms or duration of the contract. For example, if the county is under contract to provide garbage pickup for a short time to a nearby special purpose district and the contract is paid in a lump sum, report the full contract amount if it was paid during the most recently completed fiscal year.
- **Payment in lieu of taxes (Line 670)** – Report any amounts paid by local governments in-lieu of county property taxes (e.g., payments from a housing authority). Report only those payments that have been received during the most recently completed fiscal year.
- **Other Local Government Revenues (Line 680)** – Report any other payments received from another local government for any purpose not included in the previous items of this section. Specify the purpose for which payments were received.

Utility Sales Revenues (Gross Receipts)

When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues. This data is collected, but not included in the report.

Note: Please separate items into General Fund and Enterprise Fund.

- **Water System (Lines 690a & 690b)** – Report all revenues received from the sale of water services to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sales of services outside the county. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).*
- **Sewage System (Lines 700a & 700b)** – Report all revenues received from the sale of sewage service to public or private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the county. Please include any deposits, tap fees, sales of sewage systems and equipment.*
- **Public Transit System (Lines 710a & 710b)** – Report all revenues received from the operation of any county transportation system (i.e. buses) for the most recently completed fiscal year.

Service Revenues & Charges (Gross Receipts)

When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues.

Note: Please separate items into General Fund and Enterprise Fund.

- **Airport (Lines 720a & 720b)** – Report all revenues from the operation of any county airport for the most recently completed fiscal year.

- **Development Impact Fees (Lines 730a & 730b)** – Report all revenues from development impact fees collected by the county for the most recently completed fiscal year. *Do not report water or sewer tap fees as development impact fees.* Tap fees should be reported as revenue from the operation of the water/sewage systems.
- **Emergency Medical Services (Lines 740a & 740b)** – Report all revenues from the operation of county emergency medical services (EMS). *Do not subtract the cost of operating emergency medical vehicles or equipment.* Sum all patient care and transportation fees collected from emergency medical service and report the total in this item.
- **Fire Protection (Lines 750a & 750b)** – Report all revenues from county fire protection services. Include safety inspections done by county fire departments. *Do not include payments by other local governments for fire protection.*
- **Hospital (Lines 760a & 760b)** – Report all revenues from the operation of any county hospitals. *Do not subtract costs of hospital operation from the total.* Sum patient payments, revenues from laboratory facilities, and any other revenue generated from the operation of a county hospital. *Do not report revenues from emergency medical service (EMS) operations in this item.*
- **Housing & Urban Renewal (Lines 770a & 770b)** – Report all revenues from the operation of county housing or urban renewal projects for the most recently completed fiscal year. *Do not subtract maintenance or any other cost associated with the operation of a county housing project from total revenues.*
- **Library (Lines 780a & 780b)** – Report all revenues generated by library charges for the most recently completed fiscal year. Include fees for copying materials.
- **Motor Vehicle Fees (Lines 790a & 790b)** – Report all motor vehicle fees for the latest fiscal year.
- **Parking Facilities (Lines 800a & 800b)** – Report all county parking facilities charges for the most recently completed fiscal year. This item should include all revenues from any county parking garages, garage services, parking meters and parking violations.
- **Recreation (Lines 810a & 810b)** – Report all revenues from any county recreation facility for the most recently completed fiscal year. Include tennis court revenues, swimming pool revenues, rental fees for picnic shelters, golf course revenues, and entrance fees at county parks. *Do not subtract any maintenance costs from the total.*
- **Refuse Collection & Landfill (Lines 820a & 820b)** – Report all refuse and landfill revenues from the most recently completed fiscal year. Include service charges for refuse collection and tipping fees for any county landfill.
- **Other Service Revenues & Charges (Lines 830a & 830b)** – Report other service revenues collected by the county that are not included in any of the preceding items.

Law Enforcement & County Court Charges

- **Law Enforcement & County Court Charges (Lines 840-843)** – Report all law enforcement and legal charges for the most recently completed fiscal year. This item should include court charges, probate judge fees, clerk of court fees, family court fees, magistrate fines and recorder fees, and fees for police accident report charges. *Do not report revenues from parking violations in this item.* This item should be a total of three subcategories: fines kept by the county, assessments sent to the State, and Victims' Rights Assessments.
- **Drug Fines (Line 850)** – Report all revenues from drug fines collected by the county for the most recently completed fiscal year. *Include confiscation kept by the county.*

- **Other Fines & Forfeitures (Lines 860)** – Report other fines and forfeitures collected by the county that are not included in any of the preceding items.

Bonds & Leases *New in 2012*

Note: This section may have been previously reported under Other Miscellaneous Revenues.

- **Bond Revenue (Line 861)** – Report all proceeds from general obligation bonds for the most recently completed fiscal year.
- **Lease Revenue (Line 862)** – Report all proceeds from capital leases for the most recently completed fiscal year.

Miscellaneous Revenues

- **Interest Income (Line 870)** – Report the interest earnings on county investments that accrued during the most recently completed fiscal year. Include both short term interest earnings such as those on savings accounts as well as long term earnings on instruments such as federal securities and savings bonds.
- **Sales of Real Property & Fixed Assets (Line 880)** – Report proceeds from the sale of real property and fixed assets. *Do not include proceeds from the sale of bonds, notes and investments.*
- **Rents, Royalties, and Special Assessments (Line 890)** – Report revenues from rents, royalties and special assessments.
- **Other Miscellaneous Revenues (Line 900)** – Report other revenues which do not fit any of the other categories described above.

PART TWO: EXPENDITURES

Expenditures include current operations, capital purchases, and intergovernmental expenditures.

New in 2012

Expenditures treated as special funds for accounting purposes should be placed in “Other Fund”.

Current operations are the day-to-day operating expenses for the different components of county government. ***This does not include personnel costs (wages/salaries). Personnel expenditures are to be reported separately.*** Some typical operating expenses would include rent, utility bills, travel, training, motor fuels, maintenance costs, paper, computer disks, routine office supplies, service contracts for office equipment, and other contractual agreements, such as leases. Contractual agreements would also include contracts for services with law firms, engineers, architects, accounting firms, and other service contracts. Small item purchases such as pencil sharpeners, paper cutters, and reference books should also be considered current operating expenses although they may be used for many years. *Record only those items purchased during the most recently completed fiscal year.*

Capital purchases – include items that will be used for several budget years. Common examples are office furniture, computers, typewriters, copier machines (bought, not leased), vehicles (bought, not leased), and heavy machinery (bought, not leased). *Do not include the purchase of real property or new construction in this section. Only those expenses incurred during the most recently completed fiscal year should be recorded.*

Intergovernmental expenditures – include payments to other governments, between counties, between a county and a municipality, or a county and a special purpose district. Payments for fire protection services, road maintenance, hospitals, etc., made to another government should be reported. Record only those payments made during the most recently completed fiscal year.

Some types of expenditures may not be applicable to your county. On the other hand, your county may have expenditures that are not listed. When an expenditure is not applicable to your county, leave that item blank. If your county has an expenditure that is not listed, look for a category that might reasonably encompass that activity. Because each county has a different operating structure, placement of expenditures will vary to some degree. However, if care is taken to place expenditure amounts in the most appropriate categories for your county structure, the presentation of the data will accurately reflect the kinds of expenditures that take place in the county.

General Expenditures (do not include personnel costs)

- **General Government Administration (Lines 910a & 910b)** – Report total current operation, capital purchase, and intergovernmental expenses for the following items:

Central Administration – (ex. county council, county administrator, legislative delegation, registrar of mesne conveyance)

County Buildings – (ex. maintenance, janitorial, operating expenditures for county buildings)

Economic Development – expenditures related to county economic development activities

Financial Administration – (ex. Auditor, treasurer, tax collector, tax assessor, finance director, other finance related activities)

Judicial & Legal – (ex. county attorneys, county court administration, magistrates, clerk of court, law library, other judicial activities)

Planning & Zoning – expenditures related to county planning and zoning activities.

Engineering – expenditures for a separate county engineering department which provides engineering services to other county activities such as streets or utilities

Registration & Elections – expenditures related to voter registration and elections

Other Support services – expenditures related to other county activities which primarily serve to support county service delivery functions. This includes such activities as personnel administration, a county vehicle maintenance division, purchasing department, county printing operations, data processing, etc.

- **Public Safety (Lines 920a & 920b)** – Report total current operation, capital purchase, and intergovernmental expenditures for the following items:
 - Animal protection
 - Emergency preparedness
 - Coroner
 - Correction, including jails, probation and parole
 - Fire protection
 - Law enforcement
 - Parking meters
 - Victims' rights
 - Other public safety
- **Transportation (Lines 930a & 930b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Airports
 - Streets & Highways (sidewalks, lights, etc.)
- **Health & Human Services (Lines 940a & 940b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Alcohol & drug abuse services
 - Emergency Medical Services (EMS)
 - Health department
 - Hospitals

- Mental Health
 - Payment to indigent care
 - Public Welfare
 - Veterans' Affairs
 - Other Health Services
- **Environment & Housing (Lines 950a & 950b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Building inspection
 - Stormwater & drainage
 - Environmental protection & natural resources
 - Housing & community development
 - Refuse collection & refuse disposal
- **Recreation (Lines 960a & 960b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Library
 - Parks & Recreation, including museums, theater, bands, marinas, etc.
 - Tourism
- **Public Utilities (Lines 970a & 970b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items: **This data is collected, but not included in the report.**
 - Water and sewage systems
 - Public transit systems
- **Debt Service/Interest on Debt (Lines 980a & 980b)** – Report total current operation and intergovernmental expenditures related to following:
 - General Fund Debt
 - Utility Systems Debt
 - Public Transit Debt
 - Other Debt
- **Purchase of Land and Facilities/Construction (Lines 990a & 990b)** – When real property is purchased and/or construction takes place for a county function, those expenditures should be reported under this category. Facility construction may take place either at a new site or different facility or at an existing site or facility. If an existing county building has been expanded to create a meeting room, it is considered to be facility construction. *New carpet and furniture for that meeting room is not part of facility construction costs and should be reported as a capital purchase expenditure.* All major renovations such as a new roof should be considered facility construction. Only those expenses incurred during the most recently completed fiscal year should be recorded.
- **Other General Expenditures (Lines 1000a & 1000b)** – Report total other general current operation, capital purchase, and intergovernmental expenditures not listed in the preceding items:
 - Refunds
 - Technical Schools
 - Unallocated Employee Fringe Benefits
 - Unallocated Employee Retirement Contributions
 - Other

PERSONNEL EXPENDITURES (Lines 1010-1080)

Report all gross wages, gross salaries, and fringe benefits paid to county employees during the most recently completed fiscal year. Report the actual amount paid, not the authorized salary of the positions, whether vacant or filled. If the employee's salary is divided between two categories, report the actual annual expenditures for the employee in each category. Bonuses and other forms of compensation (e.g. payment per fire call) should also be reported. Include per item amounts or salaries paid to board, commission, or council members.

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Municipality:

Please correct name and address,
if applicable

Coordinating

Agency:

SC Budget and Control Board, Office of Research and Statistics, Office of Economic Research

Instructions:

**Please provide municipal data for fiscal year ended on or before
June 30, 2012. Please refer to the attached instructions for details on
completing the form. All figures should be rounded to the nearest dollar.**

When completed, please return to:

Attn: Lisa Wren
Office of Research and Statistics
Rembert C. Dennis Building, Ste. 459
1000 Assembly Street
Columbia, SC 29201-3117
Telephone: (803) 734-3783 Fax: (803) 734-4719
lisa.wren@ors.sc.gov

DUE DATE:

January 15, 2013

Notes:

***Data supplied in this report is required by law under State Law 6-1-50.
Failure to submit this report shall result in the withholding of ten percent of
the municipality's current-year state aid.***

***This form has been modified from the previous years form. The numbering is not
consecutive as we are keeping the previous numbering system.***

PART ONE: REVENUES

	Property Tax Revenues	General Fund
010	Real Property Taxes*	
020	Personal Property Taxes (Excluding Motor Vehicle Tax)	
030	Motor Vehicle Tax Only	
040	Delinquent Property Taxes Collected	
050	Penalties & Interest on Taxes	
060	Reimbursements for Homestead Exemptions	
070	Manufacturers' Depreciation Reimbursement	
080	Tax Increment Financing District (TIF)	
090	Municipal Improvement District	
100	Fees in Lieu of Property Tax	

* exclude homestead exemptions

New in 2012

	Millage	(a) Revenue	(b) Millage Rate
103	Operating Millage Revenue (report millage rate also)		
104	Debt/Bond Millage Revenue (report millage rate also)		
105	Other Millage Revenue (report millage rate also)		
101	Total Millage Revenue (report millage rate also)		
102	Total Assessed Property Value (Taxable Value)		

New in 2012

	Local Options Revenues	(a) Revenue	(b) Tax Rate
110	Local Option Sales Tax		
140	Local Hospitality Tax		
150	Local Accommodations Tax		

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	Other Local Options	(a) Revenue	(b) Tax Rate
120	Capital Projects Tax		
130	Transportation Tax		

New in 2012

	Unique Local Options	(a) Revenue	(b) Tax Rate
156	Tourism Development Tax *		

* Applies to municipalities in Horry County

	Licenses & Permits Revenues	Revenue
160	Business Licenses	
170	Permits (including building, electrical, mechanical, gas, plumbing, HVAC)	
180	Utility Franchise Fees	
190	Other License & Permit Revenues	

New in 2012

	Utility Sales Revenues (Gross Receipts)	(a) General Fund	(b) Enterprise Fund
200	Electrical Power Systems		
210	Natural Gas System		
220	Water System		
230	Sewage System		
240	Public Transit System		

New in 2012

	Service Revenues & Charges (Gross Receipts)	(a) General Fund	(b) Enterprise Fund
250	Airport		
260	Development Impact Fees		
270	Emergency Medical Services		
280	Municipal Fee for Fire Protection		
290	Housing & Urban Renewal		
300	Parking Facilities (meter/garage fees and fines)		
310	Recreation		
320	Refuse Collection & Landfill		
330	Stormwater Fees		
340	Other Service Revenues & Charges		

	Fines & Forfeitures	Revenue
350	Law Enforcement & Municipal Court Charges (total)	
351	Fines kept by the municipality	
352	Assessments sent to the State	
353	Victims' Rights Assessments	
360	Other Fines & Forfeitures	

New in 2012

	Bonds & Leases	Revenue
365	Bond Revenue	
366	Lease Revenue	

	Miscellaneous Revenues	Revenue
370	Interest Income	
380	Sale of Real Property & Fixed Assets	
390	Rents, Royalties, and Special Assessments	
400	Other Miscellaneous Revenues	

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	Intergovernmental Revenues - State Distributed Revenues	Revenue
410	Local Government Fund	
420	Statewide Accommodations Tax	
430	Merchants' Inventory Tax	
440	Motor Carrier Property Tax +	
450	Tourism Infrastructure Admissions Tax ++	
460	Alcoholic Beverage Licenses/Permits	
	+State Law 12-37-2810	++ State Law 12-21-6530

	Intergovernmental Revenues - Federal Funds	Revenue
470	Community Development Block Funds (do not duplicate)	
480	Department of Justice (examples: narcotics, DARE)	
490	Economic Development Administration (EDA)	
500	Environmental Protection Agency (EPA)	
510	Federal Emergency Management Assistance (FEMA)	
520	Housing & Urban Development Funds	
530	Human Service (JTPA) Funds	
540	Other Federal Funds	

	Intergovernmental Revenues - State Funds	Revenue
550	Airport Funds	
560	Alcohol & Drug Abuse Funds	
570	Arts Commission Funds	
580	Disaster/Emergency Relief Funds	
590	Division of Local Government (SC B&CB) Funds	
600	Emergency Medical Service (EMS) Funds	
610	Health & Human Services Funds (no JTPA)	
620	Highways & Public Transportation Funds	
630	Public Safety/Victim's Assistance Funds	
640	Recreation & Tourism Funds	
650	Social Services (i.e. Summer Feeding Program)	
660	Other State Funds	

	Intergovernmental Revenues - Other Local Governments	Revenue
670	Highway Reimbursement	
680	Housing & Urban Development	
690	Contracts for Service Provision - Fire Protection	
700	Other Contracts for Service Provision	
710	Payment in lieu of taxes	
720	Other Local Government Revenues	

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PART TWO: EXPENDITURES

- Expenditures include current operations, capital purchases, and intergovernmental expenditures (see instructions)
- Purchases of real property or new construction should only be reported in "Purchase of Land & Facilities/Construction"
- Only those expenses incurred during the most recently completed fiscal year should be recorded
- Please report personnel expenditures separate from general expenditures in the "Personnel Expenditures" section
- Expenditures treated as special funds for accounting purposes should be placed in "Other Fund"

	General Expenditures (do not include personnel costs)	(a) General Fund	(b) Other Fund
730	General Government Administration		
740	Public Safety (Police, Fire, Corrections, Meters, Victims' Rights, etc.)		
750	Transportation (Airport, Parking Facilities, Streets & Highways)		
760	Health & Human Services (include alcohol/drug abuse, EMS, etc.)		
770	Environment/Housing (inc. sanitation, code enforcement, stormwater, etc.)		
780	Recreation (inc. arts/cultural activities, park/recreation, library, tourism)		
790	Public Utilities (Utility Systems, Public Transit)		
800	Debt Service/Interest on Debt (General Fund and Utility Systems)		
810	Purchase of Land & Facilities/Construction		
820	Other General Expenditures		

	Personnel Expenditures (include gross salaries, fringe benefits and payroll taxes)	(a) General Fund	(b) Other Fund
830	General Government Administration		
840	Public Safety		
850	Transportation		
860	Health & Human Services		
870	Environment & Housing		
880	Recreation		
890	Public Utilities (Utility Systems, Public Transit)		
900	Other Personnel		

Please state the beginning and end date of your municipality's fiscal year (12 month accounting period), including month, day, and year that this report covers:

Beginning of Fiscal Year:

End of Fiscal Year:

Certification: This is to certify that the data contained in this report is accurate to the best of my knowledge and belief.

Name of Responsible Officer:

Title:

Telephone:

Email Address:

ANNUAL MUNICIPAL FINANCIAL REPORT INSTRUCTIONS (2012)

- Please provide municipal data for fiscal year end **on or before June 30, 2012**
- All figures should be rounded to the nearest dollar
- Please correct any name and address information, if applicable

PART ONE: REVENUES

Property Tax Revenues

In this section, report only those taxes and fees collected for municipal purposes. If the municipality collects taxes for any other political subdivisions such as school districts or special districts, those funds should *not* be reported on this form. Do not include the state reimbursement of merchants' inventory tax in this section. (see *Intergovernmental Revenues – State Shared Taxes*)

- **Real Property Taxes (Line 010)** – Report revenues from the collection of municipal taxes on real property, including residential, commercial, and mobile homes, for the most recently completed fiscal year. Do not include the reimbursement from the state for the homestead exemption.
- **Personal Property Taxes Excluding Motor Vehicle Tax (Line 020)** – Report revenues from the collection of municipal taxes on personal property, including boats, aircraft and business furniture, fixtures and equipment for the most recently completed fiscal year. Exclude revenue for motor vehicle property taxes.
- **Motor Vehicle Taxes Only (Line 030)** – report only revenues from the collection of motor vehicle taxes for the most recently completed fiscal year.
- **Delinquent Property Taxes Collected (Line 040)** – Report the collected amount of delinquent municipal property taxes on real and personal property collected for the most recently completed fiscal year Do not include late penalties and interest on those delinquent taxes.
- **Penalties & Interest on Taxes (Line 050)** – Report penalties imposed on late taxes and interest paid on late taxes, both real and personal property, for the most recently completed fiscal year.
- **Reimbursements for Homestead Exemptions (Line 060)** – Report the amount of reimbursement paid to the municipality by the state for the exemption of municipal property taxes under the homestead exemption for the most recently completed fiscal year.
- **Manufacturers' Depreciation Reimbursement (Line 070)** – Report the amount of reimbursement paid to the municipality by the state for the manufacturer's reimbursement program for the most recently completed fiscal year.
- **Tax Increment Financing Districts (TIF) (Line 080)** – Report the collection of municipal taxes on tax increment financing district properties for the most recently completed fiscal year.
- **Municipal Improvement District (Line 090)** – Report the collection of municipal taxes on municipal improvement district properties for the most recently completed fiscal year.
- **Fee-in-Lieu of Property Taxes (Line 100)** – Report in-lieu payments collected from businesses toward municipal property taxes during the most recently completed fiscal year. Do not report in-lieu

payments from other governmental entities (i.e. housing authority) in this section. Payments in-lieu of taxes from other governments should be reported in “Intergovernmental Revenues – Other Local Governments”

Millage *New in 2012*

- **Operating Millage Revenue (Line 103a)** – Report the current property tax collections for millage levied for general municipal operations for the most recently completed fiscal year.
- **Operating Millage Rate (Line 103b)** – Report the operating millage rate for the most recently completed fiscal year.
- **Debt/Bond Millage Revenue (Line 104a)** – Report the current property tax collections for millage levied for debt service.
- **Debt/Bond Millage Rate (Line 104b)** – Report the debt/bond millage rate for the most recently completed fiscal year.
- **Other Millage Revenue (Line 105a)** – Report the current property tax collections for any millage levied not included in general operating or debt.
- **Other Millage Rate (Line 105b)** – Report the millage rate for items not included in general operating or debt for the most recently completed fiscal year.
- **Total Millage Revenue (Line 101a)** – Report the total current property tax collections for all millage levied for the most recently completed fiscal year.
- **Total Millage Rate (Line 101b)** – Report the total millage rate for the most recently completed fiscal year.
- **Total Assessed Property Value (Line 102)** – Report the total assessed property value (taxable value) for the most recently completed fiscal year.

Local Options Revenues

- **Local Option Sales Tax (Line 110a)** – Report revenues from the local option sales tax for the most recently completed fiscal year. This tax is collected pursuant to Code Section 4-10-10.
- **Local Option Sales Tax Rate (Line 110b)** – Report the local options sales tax rate (%) for the most recently completed fiscal year.
- **Local Hospitality Tax (Line 140a)** – Report revenues from the local hospitality tax for the most recently completed fiscal year. The local hospitality tax is a tax on the sale of prepared meals and beverages sold in establishments or a tax on the sale of prepared meals and beverages sold in establishments licensed for on premises consumption of alcoholic beverages, beer, or wine. This tax is collected pursuant to Code Section 6-1-700.
- **Local Hospitality Tax Rate (Line 140b)** – Report the local hospitality tax rate (%) for the most recently completed fiscal year.
- **Local Accommodations Tax (Line 150a)** – Report revenues from the local accommodations tax for the most recently completed fiscal year. This tax is collected pursuant to Code Section 6-1-500.
- **Local Accommodations Tax Rate (Line 150b)** – Report the local accommodations tax rate (%) for the most recently completed fiscal year.

Other Local Options

- **Capital Projects Tax (Line 120a)** – Report revenues from any capital project taxes collected in the most recently completed fiscal year. This tax is collected pursuant to Code Section 4-10-300.
- **Capital Projects Tax Rate (Line 120b)** – Report the capital projects tax rate (%) for the most recently completed fiscal year.
- **Transportation Tax (Line 130a)** – Report revenues from any transportation taxes collected in the most recently completed fiscal year. This tax is collected pursuant to Code Section 4-37-30.
- **Transportation Tax Rate (Line 130b)** – Report the transportation tax rate (%) for the most recently completed fiscal year.

Unique Local Options *New in 2012*

- **Tourism Development Tax (Line 156a)** – Report revenues from the tourism development tax for the most recently completed fiscal year. This tax applies to municipalities in Horry County. This tax is collected pursuant to Code Section 4-10-910.
- **Tourism Development Tax Rate (Line 156b)** – Report the tourism development tax rate (%) for the most recently completed fiscal year. Applies to municipalities in Horry County.

Licenses and Permits Revenues

- **Business Licenses (Line 160)** – Report total revenues collected for all business licenses in the municipality for the most recently completed fiscal year. This item should also include revenues collected by the Municipal Association of South Carolina for municipalities. Do not include franchise revenue.
- **Permits (Line 170)** – Report total revenues from building, electrical, mechanical, gas, HVAC, and plumbing permits for the most recently completed fiscal year.
- **Utility Franchise Fees (Line 180)** – Report total revenues resulting from any utility franchise fees paid for the most recently completed fiscal year.
- **Other License & Permit Revenues (Line 190)** – Report total fees collected from any other licensing or permitting activity in the municipality for the most recently completed fiscal year. (Examples include yard sale permits and recreational event permits)

Utility Sales Revenues (Gross Receipts)

*When completing this section, **do not** subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues. **Please separate items into General Fund and Enterprise Fund.***

- **Electrical Power System (Lines 200a & 200b)** – Report all revenues received from the sale of electrical power to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).*
- **Natural Gas System (Lines 210a & 210b)** – Report all revenues received from the sale of natural gas to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits.*
- **Water System (Lines 220a & 220b)** – Report all revenues received from the sale of water services to public and private users for the most recently completed fiscal year. *Include any revenues that may be*

generated from sale of services outside the corporate limits. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).

- **Sewage System (Lines 230a & 230b)** – Report all revenues received from the sale of sewage service to public or private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits. Please include any deposits, tap fees, sales of sewage systems and equipment.*
- **Public Transportation System (Lines 240a & 240b)** – Report all revenues received from the operation of any municipal transportation system (i.e., buses) for the most recently completed fiscal year.

Service Revenues (Gross Receipts)

When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues. Please separate items into General Fund and Enterprise Fund.

- **Airport (Lines 250a & 250b)** – Report all revenues from the operation of any municipal airport. *Do not subtract the cost of operating the airport.*
- **Development Impact Fees (Lines 260a & 260b)** – Report all revenues from development impact fees collected by the city for the most recently completed fiscal year. *Do not report water or sewer tap fees as development impact fees. Tap fees should be reported as revenue from the operation of the water/sewer system.*
- **Emergency Medical Services (Lines 270a & 270b)** – Report all revenues from the operation of a municipal emergency medical service (EMS). *Do not subtract the cost of operating emergency medical vehicles or equipment. Sum all patient care and transportation fees collected from emergency medical service and report the total in this item.*
- **Fire Protection (Lines 280a & 280b)** – Report all revenues from municipal fire protection services. Include safety inspections done by the municipal fire department. *Do not include payments by other local governments for fire protection.*
- **Housing & Urban Renewal (Lines 290a & 290b)** – Report all revenues from the operation of municipal housing or urban renewal projects for the most recently completed fiscal year. *Do not subtract maintenance or any other cost associated with the operation of a municipal housing project from total revenues.*
- **Parking Facilities (Lines 300a & 300b)** – Report all parking facilities charges for the most recently completed fiscal year. This item should include all revenues from any municipal parking garage, garage services, parking meters and revenues from parking violations.
- **Recreation (Lines 310a & 310b)**– Report all revenues from any municipal recreation facility for the most recently completed fiscal year. Include tennis court revenues, swimming pool revenues, rental fees for picnic shelters, golf course revenues, and entrance fees at municipal parks. *Do not subtract any maintenance costs from the total.*
- **Refuse Collection & Landfill (Lines 320a & 320b)** – Report all refuse and landfill revenues from the most recently completed fiscal year. Include service charges for refuse collection and tipping fees for any municipal landfill.
- **Stormwater Fees (Lines 330a & 330b)** – Report all revenues from stormwater fees for the most recently completed fiscal year.

- **Other Service Revenues & Charges (Lines 340a & 340b)** – Report other service revenues collected by the municipality that are not included in any of the preceding items.

Fines & Forfeitures Revenues

- **Law Enforcement & Municipal Court Charges (Lines 350-353)** – Report all law enforcement and legal charges for the most recently completed fiscal year. This item should include municipal court revenues, magistrate fines and recorder fees, and fees for police accident report charges. *Do not report revenues from parking violations in this item.* This item should be a total of three subcategories: fines kept by the municipality, assessments sent to the State, and Victims' Rights Assessments.
- **Other Fines & Forfeitures (Line 360)** – Report other fines and forfeitures collected by the municipality that are not included in any of the preceding items.

Bonds & Leases *New in 2012*

- **Bond Revenue (Line 365)** – Report all proceeds from general obligation bonds for the most recently completed fiscal year.
- **Lease Revenue (Line 366)** – Report all proceeds from capital leases for the most recently completed fiscal year.

Miscellaneous Revenues

- **Interest Income (Line 370)** – Report the interest earnings on municipal investments that accrued during the most recently completed fiscal year. Include both short term interest earnings such as those on savings accounts as well as long term earnings on instruments such as federal securities and savings bonds.
- **Sales of Real Property & Fixed Assets (Line 380)** – Report proceeds from the sale of real property and fixed assets. *Do not include proceeds from the sale of bonds, notes and investments.*
- **Rents, Royalties, and Special Assessments (Line 390)** – Report revenues from rents, royalties and special assessments.
- **Other Miscellaneous Revenues (Line 400)** – Report other revenues which do not fit any of the other

Intergovernmental Revenues – State Distributed Revenues

Report the municipal revenue that derives from state aid to political subdivisions in the following six items. These payments are made quarterly. Therefore, the most recently completed fiscal year should reflect four quarters of state shared tax revenue. Because municipal fiscal years vary from jurisdiction, this information cannot be taken directly from state records.

- **Local Government Fund (Line 410)** – Report the municipality's revenue from the Local Government Fund for the most recently completed fiscal year. This state shared revenue amount replaces the funds which municipalities previously received from the alcoholic liquors tax, bank tax, beer & wine tax, income tax, brokers premium tax, and motor transport tax.
- **Statewide Accommodations Tax (Line 420)** – Report the municipality's revenue from the state accommodations tax for the most recently completed fiscal year.
- **Merchants' Inventory Tax (Line 430)** – Report the municipality's revenue from the state reimbursement of foregone merchants' inventory tax for the most recently completed fiscal year.
- **Motor Carrier Property Tax (Line 440)** (SC Code of Laws 12-37-2810) – Report the municipality's revenue from the state for the motor carrier property tax for the most recently completed fiscal year.

- **Tourism Infrastructure Admissions Tax (Line 450)** (SC Code of Laws 12-21-6530) – Report the municipality's revenue from the state for the tourism infrastructure admissions tax for the most recently completed fiscal year.
- **Alcoholic Beverage License Fees (Line 460)** – Report the municipality's revenue from the state for the alcoholic beverage licenses fee for the most recently completed fiscal year.

Intergovernmental Revenues – Federal Funds (Lines 470-540)

Report the full grant totals received by the municipality from the federal government during the most recently completed fiscal year. These grants may include, but are not limited to: Community Development Block grants, Department of Justice grants (DARE and/or narcotics enforcement), Economic Development Administration (EDA) grants, Federal Emergency Management Assistance (FEMA) grants, housing or urban development grants, human services grants (Job Training Partnership Act (JTPA)), and any other grants received from the federal government. It is often difficult to know with certainty the source of grants funds for the reasons stated in the following section, "Intergovernmental Revenues – State Grants". If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from municipal or state funds.

Intergovernmental Revenues – State Funds (Lines 550-660)

Report the full grant totals received by the municipality from the State of South Carolina during the most recently completed fiscal year. Grants from the State of South Carolina may be difficult to discern. Some grants awarded to municipalities have joint participation by the state and federal governments (i.e., a \$1 million hospital grant may be comprised of \$500,000 of federal money and \$500,000 of state money). If you determine that to be the case, report the portion of the grant coming from the State of South Carolina in this section and the amount coming from the Federal government in the following section entitled "Intergovernmental Revenues – Federal Sources". *It is important that only state grants be reported in this section.* If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from municipal funds.

Intergovernmental Revenues – Other Local Governments (Lines 670-720)

- **Highway Reimbursement** – Report any payments from other local governments (municipal or county) for their participation in highway, road, or street construction and/or maintenance. State and federal monies for highways and streets should not appear in this item. Report only the payments received during the most recently completed fiscal year.
- **Housing & Urban Development** – Report any payments from other local governments (municipal or county) for their participation in a municipal housing or urban development program. State and federal monies for public housing should not appear in this item. Report only the payments received during the most recently completed fiscal year.
- **Contracts for Service Provision – Fire Protection** – Report any payments which the municipality receives from another municipality, county, or special purpose district for the provision of fire protection services. Report revenues received only for the most recently completed fiscal year, regardless of the terms or duration of the contract.
- **Other Contracts for Service Provision** – Describe any other contracts the municipality may have with another municipality, county, or special purpose district for the provision of a service and report the revenue to the municipality for that contract in these items. Report revenues received only for the most recently completed fiscal year regardless of the terms or duration of the contract. For example, if your municipality is paid a monthly fee to provide fire protection to several small towns, report the total fees

collected during the most recently completed fiscal year. If the municipality is under contract to provide garbage pickup for a short time to a nearby special purpose district and the contract is paid in a lump sum, report the full contract amount if it was paid during the most recently completed fiscal year.

- **Payment in lieu of taxes** – Report any amounts paid by local governments in-lieu of municipal property taxes (e.g., payments from a housing authority). Report only those payments that have been received during the most recently completed fiscal year.
- **Other Local Government Revenues** – Report any other payments received from another local government for any purpose not included in the previous items of this section. Specify the purpose for which payments were received.

PART TWO: EXPENDITURES

Expenditures should include current operations, capital purchases and intergovernmental expenditures.

New in 2012

Expenditures treated as special funds for accounting purposes should be placed in “Other Fund”.

Current operations are the day-to-day operating expenses for the different components of municipal government. ***This does not include personnel costs (wages/salaries). Personnel expenditures are to be reported separately.*** Some typical operating expenses would include rent, utility bills, travel, training, motor fuels, maintenance costs, paper, computer disks, office supplies, service contracts for office equipment, and other contractual agreements, such as leases. Contractual agreements would also include contracts for services with law firms, engineers, architects, accounting firms, and other service contracts. Small item purchases such as pencil sharpeners, paper cutters, and reference books should also be considered current operating expenses although they may be used for many years. *Record only those items purchased during the most recently completed fiscal year.*

Capital purchases – include items that will be used for several budget years. Common examples are office furniture, computers, typewriters, copier machines (bought, not leased), vehicles (bought, not leased), and heavy machinery (bought, not leased). ***Do not include the purchase of real property or new construction in this section. Only those expenses incurred during the most recently completed fiscal year should be recorded.***

Intergovernmental expenditures – include payments to other governments, between cities, between a municipality and a county, or a municipality and a special purpose district. Payments for fire protection services, road maintenance, hospitals, etc., made to another government should be reported. Record only those payments made during the most recently completed fiscal year.

Some types of expenditures may not be applicable to your municipality. On the other hand, your municipality may have expenditures that are not listed. When an expenditure is not applicable to your municipality, leave that item blank. If your municipality has an expenditure that is not listed, look for a category that might reasonably encompass that activity.

Because each municipality has a different operating structure, placement of expenditures will vary to some degree. However, if care is taken to place expenditure amounts in the most appropriate categories for your municipal structure, the presentation of the data will accurately reflect the kinds of expenditures that take place in the municipality.

GENERAL EXPENDITURES (do not include personnel costs)

- **General Government Administration (Lines 730a & 730b)** - Report total current operation, capital purchase, and intergovernmental expenses for the following:

Central Administration – (ex. city council, city administrator, city clerk)

Municipal Buildings – (ex. maintenance, janitorial and operating expenditures for municipal buildings)

Economic Development – expenditures related to economic development activities

Financial Administration – (ex. finance director and other finance related activities)

Judicial & Legal – (ex. municipal attorneys, court administration, magistrates, law library, and other judicial activities)

Planning & Zoning – expenditures related to municipal planning and zoning

Engineering – expenditures for a separate municipal engineering department which provides engineering services to other municipal activities

Registration & Elections – expenditures related to voter registration and elections

Other Support services – expenditures related to other municipal activities which primarily serve to support municipal service delivery functions. This includes such activities as personnel administration, a municipal vehicle maintenance division, purchasing department, municipal printing operations, data processing, etc.

- **Public Safety (Lines 740a & 730b)** - Report total current operation, capital purchase and intergovernmental expenditures for the following items:
 - Animal protection
 - Emergency preparedness
 - Correction, including jails, probation, and parole
 - Fire protection
 - Law enforcement
 - Parking meters
 - Victims' rights
 - Other public safety
- **Transportation (Lines 750a & 750b)** - Report total current operation, capital purchase and intergovernmental expenditures related to the following items:
 - Airports
 - Streets & Highways (sidewalks, lights, etc.)
- **Health & Human Services (Lines 760a & 760b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Alcohol & drug abuse
 - Emergency Medical Services (EMS)
 - Other health services
- **Environment & Housing (Lines 770a & 770b)** – Report total current operation, capital purchase and intergovernmental expenditures related to the following items:
 - Building inspection
 - Stormwater & drainage
 - Environmental protection & natural resources
 - Housing & community development
 - Refuse collection & refuse disposal
- **Recreation (Lines 780a & 780b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Library
 - Parks & Recreation, including museums, theater, bands, marinas, etc.
 - Tourism
- **Public Utilities (Lines 790a & 790b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Water and sewage system
 - Public transit system

- **Debt Service/Interest on Debt (Lines 800a & 800b)** – Report total current operation and intergovernmental expenditures related to the following:
 - General Fund Debt
 - Utility Systems Debt
 - Public Transit Debt
 - Other Debt

- **Purchase of Land and Facilities/Construction (Lines 810a & 810b)** – When real property is purchased and/or construction takes place for a municipal function, those expenditures should be reported under this category. Facility construction may take place either at a new site or different facility or at an existing site or facility. If an existing county building has been expanded to create a meeting room, it is considered to be facility construction. *New carpet and furniture for that meeting room is not part of facility construction costs and should be reported as a capital purchase expenditure.* All major renovations such as a new roof should be considered facility construction. Only those expenses incurred during the most recently completed fiscal year should be recorded.

- **Other General Expenditures (Lines 820a & 820b)** – Report total other general current operation, capital purchase, and intergovernmental expenditures not listed in the preceding items.

PERSONNEL EXPENDITURES (Lines 830-900)

Report all gross wages, gross salaries, fringe benefits and payroll taxes paid to municipal employees during the most recently completed fiscal year. Report the actual amount paid, not the authorized salary of the positions, whether vacant or filled. If the employee's salary is divided between two categories, report the actual annual expenditures for the employee in each category. Bonuses and other forms of compensation (e.g. payment per fire call) should also be reported. Include per item amounts or salaries paid to board, commission, or council members.

APPENDIX 4

Trust Fund for Tax Relief

Tax Year	Fiscal Year	Homestead Exemption	Residential Property Tax Exemption	Manufacturer's Depreciation Reimbursement	Merchant's Inventory Tax Exemption	Total
TY 1996	FY 1997	\$47,956,105	\$216,942,851	n/a	\$40,557,257	\$305,456,213
TY 1997	FY 1998	\$49,557,883	\$227,400,845	n/a	\$40,557,257	\$317,515,985
TY 1998	FY 1999	\$51,329,733	\$237,849,369	\$23,614,194	\$40,557,257	\$353,350,553
TY 1999	FY 2000	\$53,579,824	\$251,576,947	\$35,729,165	\$40,557,257	\$381,443,193
TY 2000	FY 2001	\$119,783,281	\$241,614,944	\$38,746,703	\$40,557,257	\$440,702,185
TY 2001	FY 2002	\$127,749,042	\$249,069,750	\$43,773,787	\$40,557,257	\$461,149,836
TY 2002	FY 2003	\$138,220,677	\$249,069,750	\$45,624,171	\$40,557,257	\$473,471,855
TY 2003	FY 2004	\$147,839,923	\$249,069,750	\$47,597,238	\$40,557,257	\$485,064,168
TY 2004	FY 2005	\$154,873,301	\$249,069,750	\$49,906,439	\$40,557,257	\$494,406,747
TY 2005	FY 2006	\$157,864,439	\$249,069,750	\$52,581,627	\$40,557,257	\$500,073,073
TY 2006	FY 2007	\$166,061,797	\$249,069,750	\$54,562,649	\$40,557,257	\$510,251,453
TY 2007	FY 2008	\$92,090,383	\$329,962,479	\$57,582,305	\$40,557,257	\$520,192,424
TY 2008	FY 2009	\$97,482,488	\$336,813,742	\$57,996,007	\$40,557,257	\$532,849,494
TY 2009	FY 2010	\$101,442,285	\$343,584,309	\$56,936,018	\$40,557,257	\$542,519,869
TY 2010	FY 2011	\$104,339,347	\$329,962,477	\$59,805,615	\$40,557,257	\$534,664,696
TY 2011	FY 2012	\$106,963,366	\$329,962,479	\$59,126,945	\$40,557,257	\$536,610,047

Property Tax Relief Trust Fund

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
Reimbursements for Prop. Tax Relief	\$249,069,750	\$249,069,750	\$329,962,479	\$336,813,742	\$343,584,309	\$329,962,477	\$329,962,479
Homestead Exemption	\$157,864,439	\$166,061,797	\$92,090,383	\$97,482,488	\$101,442,285	\$104,339,347	\$106,963,366
Manufacturer's Dep. Reimbursement	\$52,581,627	\$54,562,649	\$57,582,305	\$57,996,007	\$56,936,018	\$59,805,615	\$59,126,945
Merchant's Inventory Tax Exemption	\$40,557,257	\$40,557,257	\$40,557,257	\$40,557,257	\$40,557,257	\$40,557,257	\$40,557,257